



UNIC

Ukrainian Network
of Integrity and Compliance

Ukrainian Network of Integrity and Compliance ('UNIC')

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**CERTIFICATION OF COMPLIANCE AND BUSINESS INTEGRITY LEVEL OF UNIC MEMBER AND
TERMS OF REFERENCE FOR INDEPENDENT ASSESSMENT OF COMPLIANCE AND BUSINESS
INTEGRITY LEVEL OF UNIC MEMBER**

**KYIV
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Table of Contents

1. INTRODUCTION	3
2. TERMS AND DEFINITIONS	4
3. CERTIFICATION	5
3.1. <i>GENERAL TERMS AND CONDITIONS</i>	5
3.2. <i>PROCEDURES</i>	5
3.3. <i>DURATION</i>	7
4. ASSESSMENT.....	8
4.1. <i>GENERAL TERMS AND CONDITIONS</i>	8
4.2. <i>STANDARDS AND GUIDANCE</i>	9
4.3. <i>SCOPE OF ASSESSMENT</i>	9
4.4. <i>PROCEDURES</i>	10
5. SHORTLISTING AND CONTRACTING OF INDEPENDENT EXPERTS	12
5.1. <i>TECHNICAL EVALUATION</i>	12
5.2. <i>FINANCIAL EVALUATION</i>	12
5.3. <i>INVITATION TO NEGOTIATIONS</i>	14
5.4. <i>OTHER MATTERS</i>	14
6 MISCELLANEOUS	15
7. ANNEX 1. REQUIREMENTS TO INDEPENDENT EXPERTS.....	16
1.1. <i>QUALIFICATIONS, EXPERIENCE AND TEAM COMPOSITION</i>	16
1.2. <i>CURRICULA VITAE ('CVs')</i>	17
8. ANNEX 2. SAMPLE ASSESSMENT FINDINGS AND RECOMMENDATIONS	18
9. ANNEX 3. COMPLIANCE AND BUSINESS INTEGRITY ASSESSMENT METHODOLOGY	19

1. Introduction

- 1.1. On October 9, 2017, the UNIC officially launched its operation in Ukraine. The network brings together responsible businesses throughout Ukraine and promotes the idea of doing business ethically through the educational events, developing exemplary policies, and evaluating the members' compliance level on the annual basis.
- 1.2. The UNIC comprises Ukrainian and international companies. All companies go through a self-assessment questionnaire mainly based on ISO 37001:2016 standard. The companies commit themselves to take steps towards implementation of business integrity and compliance and/or improve its level.
- 1.3. The UNIC Members must proceed from a self-declaration of specific compliance and business integrity level to the independent assessment of high compliance and business integrity level. The certification for use of the logo and the name "Business Integrity Logo" ('Certification' and 'UNIC Logo and Name' accordingly) is based on the assessment performed by an independent third party of compliance and business integrity level, anticorruption policy and procedures of the UNIC Member with the UNIC Standard as defined in a questionnaire in Annex 2 of the Memorandum on Partnership for the Ukrainian Network of Integrity and Compliance ('Memorandum') developed to reflect the UNIC Principles in a company's management as stated in Annex 1 of the Memorandum¹. Accordingly, the primary task of an external assessment is to ensure that the UNIC Standard, as defined in a questionnaire, is properly maintained.
- 1.4. The Independent expert should confirm that the UNIC Member is interpreting the UNIC Standard correctly and that it has in place a compliance and business integrity system in line with the UNIC Standard that is used consistently and is both robust and rigorous.
- 1.5. After the Certification, the UNIC Member becomes entitled to use the UNIC Logo and Name for labelling purpose.
- 1.6. The use of the UNIC Logo and Name is a competitive advantage for the UNIC Members and it symbolizes that its bearer has a high maturity in managing compliance and business integrity risks.

¹ Annex 1 and Annex 2 of the Memorandum shall be treated as 'UNIC Standard'.

2. Terms and Definitions

2.1. In this document the following terms and definitions apply:

- 2.1.1. *'Assessment'* refers to the assessment of compliance and business integrity level, anticorruption policy and procedure of the Entity by the Independent expert with the UNIC Standard as defined in the Questionnaire developed to reflect the UNIC Principles in the management of the specific UNIC Member, which submitted the application to the UNIC for the Certification and entered into the Contract with the Independent expert regarding the Assessment.
 - 2.1.2. *'Certification'* refers to granting the right to use the UNIC Logo and Name for labelling purpose upon the UNIC Member's application based on a decision of the UNIC Executive Committee once the high level of compliance and business integrity level as required by the Questionnaire is achieved by the UNIC Member and following successful completion of commitment accepted by the UNIC Member in the course of filling out the Questionnaire. The Certification attests that the Entity has designed and implemented a risk-based policy and procedure to prevent corruption and other related risks that respond to its own specificities (e.g., industry, structure, business model, size, countries of operation, etc.) as well as to the applicable guidance as reflected in the Questionnaire.
 - 2.1.3. *'Closing Date of the Project'* refers to the completion date of the assessment (review) of compliance and business integrity level, anticorruption policy and procedure of the UNIC Member formalized as issuance of the final compliance and business integrity assessment report ('Report').
 - 2.1.4. *'Contract'* refers to any contractual document (legal commitment) signed between the UNIC Member and the Independent expert for the Project implementation.
 - 2.1.5. *'Entity'* refers to an entity that has successfully passed all requirements under item 2.5.1 of the Memorandum and is a subject to the Assessment by the Independent expert.
 - 2.1.6. *'Independent expert'* refers to an assessment firm or a consortium of firms shortlisted by the UNIC to be contracted by the Entity for performing the Assessment and for submitting the Report to the Entity for the purpose of proceeding with the further steps of the Certification.
 - 2.1.7. *'Member of the Network'* and/or *'UNIC Member'* refers to an entity that has successfully passed all requirements under item 2.5.1 of the Memorandum.
 - 2.1.8. *'Network'* refers to the Ukrainian Network of Integrity and Compliance.
 - 2.1.9. *'Project'* and/or *'Engagement'* refers to the engagement that is an independent assessment (review) of compliance and business integrity level, anticorruption policy and procedure of the UNIC Member with the UNIC Standard as defined in the UNIC Questionnaire of Self-Assessment of Compliance and Business Integrity ('Questionnaire') developed to reflect the UNIC Principles in the management of the UNIC Member.
 - 2.1.10. *'Project team'* refers to a person or persons conducting the Assessment on behalf of the Independent expert, usually represented by the leading expert and other members of the team. The leading expert is the partner or the equivalent person who is responsible for the Engagement and its performance, for the Report to be issued on behalf of the Independent expert, and who has the appropriate authority from a professional, legal or regulatory body.
 - 2.1.11. *'UNIC'* refers to the UNIC Secretariat or the UNIC Executive Committee (as the case may be).
- 2.2. All other terms and definitions shall be interpreted as they are identified in the Memorandum and/or other UNIC documents approved by the relevant governing bodies of the UNIC. In case of any conflict or dispute the provisions of the Memorandum shall prevail over the provisions stated herein.
- 2.3. For interpretation of unidentified terms and definitions, the relevant request should be addressed to the UNIC Secretariat.

3. Certification

3.1. General Terms and Conditions

- 3.1.1. The Certification procedures are designed to push the Entity through needed changes in compliance and business integrity procedure; to help it in establishing attainable target objectives (i.e., identify areas of weakness and introduce required improvements) and if improvements were introduced or if no significant issues were identified by the Independent expert, to grant the certification by the UNIC.
- 3.1.2. The UNIC knows that there is no such thing as a “one size fits all” anticorruption compliance and business integrity approach. Accordingly, the Assessment of anticorruption compliance and business integrity level should take into account such factors as company size, structure, organization, sector, geographical location(s) of the Entity, etc.
- 3.1.3. The purpose of the Assessment and the Certification as such is *not* to size up a compliance system against a particular, fixed set of “best practices standards”, but rather to determine whether the company has correctly evaluated its corruption risks and has developed and implemented a program or policy that effectively addresses these risks.
- 3.1.4. The certification procedures are designed to ensure a strict separation of functions and to safeguard the independence of decisions made by the Independent expert or the UNIC Executive Committee. For instance, the CEO of the Entity or another authorized person of the Entity signs a letter of intent in which the Entity commits to the whole certification process. The Independent expert conducts an on-site assessment of the Entity’s business integrity and compliance level. Then the Assessment results are processed by the UNIC Executive Committee for the purpose of the Certification. The UNIC awards the Entity with the certificate while the UNIC publishes relevant information on its website.
- 3.1.5. In elaborating the Certification process and the methodology of the Assessment, the UNIC has done its utmost to avoid any conflict of interest that could jeopardize the quality of the UNIC certificates. For instance, the Assessments are conducted by the Independent experts through separate contracts and invoicing with the companies requesting the Certification; the Assessments are invoiced whether the certificate is awarded or denied by the UNIC. The UNIC Executive Committee is entirely independent in making the decision on the Certification. The Independent expert is never involved in deciding on the award of certificates, as the UNIC Executive Committee is never involved into the Assessment.
- 3.1.6. It is the UNIC policy that its members and contractors observe the highest standard of ethics during the procurement and execution of contracts. All documents prepared by the Independent experts shall contain relevant disclaimers regarding conflict of interests which may arise in the course of the Assessment of any UNIC Member. Cases of potential conflict of interest must be identified as soon as possible, preferably before the establishment of the shortlist of Independent experts, and the potential for the conflict of interest should be resolved. If it cannot be established that there is no conflict the Independent expert concerned must not be considered for the Engagement.

3.2. Procedures

The process of obtaining of the UNIC Logo and Name is straightforward and adheres to the following procedures:

3.2.1. Shortlisting:

- 3.2.1.1. The UNIC makes a call for candidates to express their interest in conducting the Assessment under the UNIC Standard. Information on shortlisting the Independent experts is to be published in the relevant section at the website of the Network.
- 3.2.1.2. The requirements to the candidates’ proposal estimates are envisaged in Section 5 herein.
- 3.2.1.3. The interested candidates could apply to the UNIC Secretariat for clarifications during first two weeks following the publication of the call for expressing the interest to become the Independent expert by the UNIC Secretariat.

3.2.2. Preparation to the Certification:

- 3.2.2.1. Once the Independent experts are shortlisted by the UNIC for conducting the Assessment, the Entity could apply to the UNIC Secretariat with the application for the Certification. For this purpose, the CEO or another authorized person of the Entity signs a letter of intent in which the Entity commits to passing the whole certification process.
- 3.2.2.2. Along with the letter of intent to ensure that the Entity meets the requirements of the Questionnaire to the extent possible, the Entity passes a self-assessment and submits the results to the UNIC Secretariat. This is not required if less than 3 months have passed since the most recent completion of the Questionnaire by such Entity.
- 3.2.2.3. The UNIC Secretariat helps the Entity to determine if its compliance and business integrity level is reasonably high to undergo the Certification and if so, advises regarding the Certification.
- 3.2.2.4. The Entity whose compliance and business integrity level is not deemed sufficient by the UNIC Secretariat to undergo the Certification receives high-level recommendations on how to improve its level for resubmission².

3.2.3. Assessment:

- 3.2.3.1. The Assessment itself is performed by the Independent expert represented by the Project team. The Independent expert conducts a thorough, on-site assessment of the design of compliance and business integrity level and effective implementation of corruption prevention policies and procedures of the UNIC Member with the UNIC Standard as defined in a questionnaire developed to reflect the UNIC Principles in its management. It is important to note that the Assessment in no way constitutes an investigation to prove or disprove acts of corruption or malpractice committed within the Entity.
- 3.2.3.2. The Independent expert should exercise due professional care and judgment to determine the nature, timing, and extent of procedures to fit the objectives of the Assessment.
- 3.2.3.3. The details of the Assessment are envisaged in Section 4 herein.

3.2.4. Assessment Results:

- 3.2.4.1. On the Closing Date of the Project, the Independent expert shall notify the UNIC about the completion of the Engagement.
- 3.2.4.2. The Report should be prepared in Ukrainian or English. The requirements to the Report are envisaged in Sub-Section 4.4.1.3 herein.

3.2.5. Screening:

- 3.2.5.1. In line with item 11.4 of the Memorandum an open data screening of the Entity shall precede a decision on the Certification unless the most recent open data screening of the Entity has been successfully passed less than 3 months ago.
- 3.2.5.2. The results of open data screening should be presented by the Secretariat to the UNIC Executive Committee for careful consideration.
- 3.2.5.3. For granting the right to use the UNIC Logo and Name, the results of the open data screening should be positive.

² Where UNIC Secretariat has expressed a view on the likely result of the assessment of a given compliance and business integrity level, UNIC Secretariat has done so on the basis of the information provided to it and the assessment should be regarded as illustrative only and not binding. The Entity should always undertake its own assessment of the likely impact. The scope of recommendation does not include comprehensive ad-hoc advising and assistance in specific and complicated cases. Opinions, conclusions and other information expressed by the UNIC Secretariat in the course of the Preparation to the Certification do not relate to the position of the UNIC Executive Committee or the Independent expert. There is no assurance that all or any risks and recommendations granted by the UNIC Secretariat will necessarily be identified and/or challenged by the Independent expert during the Assessment, or that the Entity will only be exposed to other risks or provision of recommendations which were not outlined by the UNIC Secretariat.

3.2.6. Deciding on Certification:

- 3.2.6.1. The UNIC Executive Committee Members decide whether the Certificate should or should not be awarded to the Entity. To be eligible to awarding of the Certificate the assessment findings and recommendations made by the Independent expert regarding the compliance and business integrity level of the Entity shall be ranked under 'Priority 3' as it is envisaged in Annex 1 herein.
- 3.2.6.2. The UNIC Executive Committee Members study the Report thoroughly, and, after careful consideration, determine whether or not to concur with the Assessment (i.e., whether the Certificate could or could not be awarded to the Entity subject to meeting all other requirements stated herein).
- 3.2.6.3. If following careful consideration of the Report, the UNIC Executive Committee Members are inclined to concur with results of the Assessment, the nomination of the Entity to be awarded with the Certificate is to be done by the UNIC Executive Committee before the Owner for consideration of granting a prior written permission. Such permission of the Owner is without prejudice to the review of the Assessment by the Executive Committee and further Certification procedures. The Owner shall not be obliged to state reasons for any decision including but not limited to the grounds for its decision not to move forward with the Entity.
- 3.2.6.4. No written voting procedure for granting or denying the Certification shall be applied by the UNIC Executive Committee. The UNIC Executive Committee meeting has to be convoked not later than 30 days following provision of the Report to the UNIC Secretariat as stated in clause 3.3.1 herein. The Owner shall have the right to be present at the UNIC Executive Committee Meeting. At that meeting, the UNIC Secretariat Head briefly presents the findings and recommendations identified in the course of the Certification procedure.
- 3.2.6.5. The decision to grant the Certification by voting accordingly at the UNIC Executive Committee meeting shall be made by the UNIC Executive Committee only upon obtaining a permission from the Owner and meeting all requirements as envisaged herein in due course. The decision to award or deny a Certificate is submitted to a vote, the outcome of which is decided by the majority among the UNIC Executive Committee Members.
- 3.2.6.6. The Executive Committee assessments themselves can only be positive (awarding of the Certificate) or negative (declining of the Certificate).
- 3.2.6.7. Once the decision to grant the Certification is made by the UNIC Executive Committee the Entity enters into the licensing or other contractual arrangements with the Owner. Notwithstanding this, the Owner reserves the right, in its sole discretion, not to provide consent on use of the Logo and Name. The Owner reserves the right, in its sole discretion, not to enter into, to revoke, to terminate or to modify any permission to display the UNIC Logo and Name at any time upon written notice to the Entity.
- 3.2.6.8. The Secretariat shall inform the Entity in writing about the outcome of their participation in the Certification process.

3.3. *Duration*

- 3.3.1. The Entity shall provide the Report to the UNIC Secretariat not later than 30 calendar days since the Closing Date of the Project.
- 3.3.2. The overall duration of the Certification cannot last more than 6 months since submission of the Entity's application to the UNIC.
- 3.3.3. The Certificate is awarded for a period of three years. The Entity wishing to maintain the certificate could apply to the UNIC for its renewal.
- 3.3.4. The procedure of monitoring of maintenance of compliance and business integrity level of the Entity against the Questionnaire after the Certification is to be developed and approved under the procedure stated in the Memorandum.

4. Assessment

4.1. General Terms and Conditions

- 4.1.1. The UNIC notes that there is no such thing as a “one size fits all” anticorruption compliance and business integrity approach. Accordingly, the Assessment should take into account such factors as the size, structure, organization, sector, location(s) of the Entity, etc. Hence, the purpose of the Assessment, as early mentioned, is not to size up in complete isolation a compliance and business integrity level, anticorruption policy and procedure applied by the UNIC Member against a particular, fixed set of “best practices standards”, but rather to determine whether the Entity has correctly evaluated its corruption and other related risks and has developed and implemented a program or procedure that effectively addresses these risks, while the Questionnaire provides guidance for this.
- 4.1.2. The Independent expert should consider that effective compliance programs vary greatly depending on company size, industry, organizational structure and other company specificities. Therefore, answering “no” or “not applicable” by the Entity to many of the questions indicated in Annex 3 herein does not necessarily prevent a company from obtaining the Certification.
- 4.1.3. The Independent expert should understand the reasons why the Entity may not have reached a high level of compliance or did not introduce the requirements stated in the Questionnaire and, where possible, make recommendations to improve its ability to achieve the specific outcome or to confirm that the risks are remote.
- 4.1.4. Considering the above, the overall objective of the Assessment is to enable the Independent expert to review whether the compliance and business integrity level achieved by the Entity and existed at the Closing Date of the Project, was suitably designed and implemented by the Entity for the purpose of the Questionnaire.
- 4.1.5. The Compliance and Business Integrity Assessment Methodology (‘Methodology’) as envisaged in Annex 3 herein provides the overall basis for undertaking the Assessment and reviewing the compliance and business integrity level of the Entity. The Methodology is designed to assist the Independent experts when they are conducting the Assessment if the reasonably high level of compliance and business integrity level as required by the Questionnaire is achieved by the UNIC Member and following successful completion of the commitment accepted by the UNIC Member in the course of self-assessment of compliance and business integrity level.
- 4.1.6. It is essential to note that it is the responsibility of the Entity to demonstrate that its compliance and business integrity level is effective. If the evidence is not made available, the Independent expert can only conclude that the compliance and business integrity level is not reasonably high.
- 4.1.7. The Independent expert shall exercise due professional care and judgment to determine achieved compliance and business integrity level of the Entity. Risk, materiality, and structural or contextual factors may in some cases explain why the Entity is compliant or non-compliant, or why the Entity’s level is higher or lower than might be expected, on the basis of the company’s level of compliance.
- 4.1.8. The Independent expert shall also consider issues of materiality, including, for example, the relative importance of different parts; the size, integration; the relative importance of different types of compliance programs, policies, procedures; etc. The criteria used to assess each part of the compliance and business integrity do not all have equal importance, and the number of criteria met is not always an indication of the overall level of compliance with each recommendation. The most important and relevant issues to the Entity should be given more weight when determining ratings for compliance, and more attention shall be given to the most important areas when assessing compliance and business integrity.
- 4.1.9. While making a review of whether the compliance and business integrity level, achieved and existed at the Closing Date of the Project, was suitably designed and implemented by the Entity for the purpose of the Questionnaire, the Independent expert’s conclusions shall reflect only whether the outcome is being achieved. The Independent expert should set-aside their own preferences about the best way to achieve effectiveness, and should not be unduly influenced by their own approach. They should also avoid basing their conclusions on the number of problems or deficiencies identified, as it is possible that the Entity may have several weaknesses which are not material in nature or are offset by strengths in other areas, and is therefore able to achieve a high overall compliance and business

integrity level, achieved and existed at the Closing Date of the Project, was suitably designed and implemented by the Entity for the purpose of the Questionnaire.

4.2. Standards and Guidance

4.2.1. The Independent expert who performs the Assessment is governed by:

4.2.1.1. UNIC Questionnaire of Self-Assessment of Compliance and Business Integrity, which establishes fundamental ethical principles with regard to integrity, objectivity, independence, due care, confidentiality, behaviour and ethical standard; and

4.2.1.2. Applicable local laws and guidelines.

4.2.2. The Independent expert who performs the Assessment could consider the following:

4.2.2.1. International and regional anticorruption conventions, including but not limited to:

- i. United Nations Convention against Corruption (2003)
- ii. Organization for Economic Co-operation and Development (OECD) Convention on Combating Bribery in International Business Transactions (1997)

4.2.2.2. Guidance issued by international (non)governmental organizations:

- i. ISO 37001:2016 Anti-bribery management systems - Requirements with guidance for use (2016)
- ii. OECD, UNODC and World Bank Anti-Corruption Ethics and Compliance Handbook for Business (2013)
- iii. The World Bank's Integrity Compliance Guidelines (2011)
- iv. OECD Recommendation for Further Combating Foreign Bribery and Good Practice Guidance on Compliance and Business Integrity, Ethics and Compliance (2009)
- v. OECD Typologies on the Role of Intermediaries in International Business Transactions (2009)
- vi. OECD Good Practice Guidance on Compliance and business integrity, Ethics and Compliance United Nations Global Compact (2004)
- vii. OECD Guidelines for Multinational Enterprises (2000)

4.2.2.3. International/transnational anti-bribery and anti-corruption legislation:

- i. The Foreign Corrupt Practices Act of 1977
- ii. UK Bribery Act 2010.

4.3. Scope of Assessment

4.3.1. The Independent expert conducts a thorough, on-site assessment of the compliance and business integrity level according to the scope as indicated herein. The Independent expert shall use the Entity's own self-assessment(s) of its compliance and business integrity level as an initial basis for understanding the risks, but shall not uncritically accept the Entity's self-assessment as correct, and need not follow all its conclusions.

4.3.2. The questions to the Questionnaire as indicated in Annex 3 are to be applied by the Independent expert and have been designed to cover, in not an exhaustive manner, possible aspects of compliance and business integrity level of the Entity.

4.3.3. The minimum required Assessment scope covers:

- 4.3.3.1. Organization's anticorruption and compliance policy
- 4.3.3.2. Role of senior management in the prevention of corruption
- 4.3.3.3. Oversight of the anticorruption and compliance policy
- 4.3.3.4. Clear, visible, and accessible policy prohibiting corruption
- 4.3.3.5. Detailed policies, rules for particular risk areas:

- i. Policy for managing conflicts of interest
- ii. Gifts and representation policy

- iii. Policy for charitable donations and sponsorships
 - iv. Facilitation payments
 - v. Solicitation and extortion
 - vi. Lobbying policy, interrelations with policy officials
- 4.3.3.6. Reporting system and whistle-blower protection
 - 4.3.3.7. Addressing violations internally
 - 4.3.3.8. Addressing violations with authorities
 - 4.3.3.9. Checks and application of anticorruption and compliance policy on business partners
 - 4.3.3.10. Communication and training for employees
 - 4.3.3.11. Promoting and incentivizing ethics and compliance
 - 4.3.3.12. Controls
 - 4.3.3.13. Review of anticorruption programmes
 - 4.3.3.14. Transparency and accountability to the public
- 4.3.4. When conducting the Assessment the Independent experts and when deciding on the Certification the UNIC Executive Committee Members seek evidence of the following basic components within the Entity's compliance and business integrity level:
- 4.3.4.1. The Entity operates in a fair and responsible manner and in compliance with the applicable laws.
 - 4.3.4.2. The Entity demonstrates senior managements' visible and active support to integrity and compliance.
 - 4.3.4.3. The Entity fosters a culture of trust and ensure clear written guidelines of conduct and policy in the organisation for zero tolerance of corruption.
 - 4.3.4.4. The Entity provides an environment that promotes business integrity through education and communication.
 - 4.3.4.5. The Entity strives for a reputation as a responsible business - not engaging with business partners that could damage business reputation. The Entity establishes reliable policies and processes ensuring the company does business with firms or individuals that share its standards for integrity and compliance.
 - 4.3.4.6. The Entity reviews the functioning of policies and guidelines related to business integrity on a periodic basis and make necessary adjustments in light of experience.
 - 4.3.4.7. The Entity maintains transparency and accountability ensuring publicity and openness of the business.
 - 4.3.4.8. The Entity works in collaboration with local and international organizations to raise awareness, share best practice and scale up impact of initiatives on business integrity and compliance.

4.4. Procedures

- 4.4.1. The Independent expert shall perform the Engagement that covers the following:
- 4.4.1.1. Documentation and Evidence Collection: The Independent expert shall obtain sufficient appropriate evidence to support findings and to draw reasonable conclusions on which to base the review. The Independent expert uses professional judgment to determine whether evidence is sufficient and appropriate taking into account the scope of the Assessment.
 - 4.4.1.2. Planning and Fieldwork: The signing date of the Contract for the Assessment with the Entity is the official starting date of the Assessment by the Independent expert. The Entity shall provide the Independent expert with adequately equipped office space if required. The Independent expert is expected to provide its own means of transport, computer hardware, and software, including access to a telephone, fax and the Internet and other necessary equipment. The planning procedures shall include:
 - i. Obtaining an understanding of the Engagement. *The understanding should be sufficient to identify and assess the main risks to the achievement of the Project's objective. The Independent expert shall obtain a sufficient understanding of the Engagement context including the Entity, the laws, and regulations that apply to the Project and the contractual conditions for the Project, which are set out in the scope as envisaged in Sub-Section 4.3 herein. The understanding should be sufficient to design and perform further assessment procedures.*
 - ii. Professional judgment. *For determining what is material weakness or deficiency in the compliance and business integrity, the Independent expert should assess whether the*

absence or a deficiency in the design of control, system, policies, programs or a series of controls results in a significant risk of material error, irregularity or fraud. The Independent expert should consider qualitative as well as quantitative factors that may influence on the scope of the Assessment.

- iii. *Risk assessment. The Independent expert should, in consultation with the Entity, identify the higher risk issues, which should be examined in more detail in the course of the Assessment and reflected in the final Report. They should also seek to identify areas of lower/low risk, which may not need to be examined in the same level of detail. As the Assessment continues, the Independent expert should continue to engage the Entity with a view to focusing its attention on the areas where there is the greatest scope to improve effectiveness in addressing the key risks.*
- iv. *Making the Contract with the Entity.*
- v. *Selecting and approving the final composition of the Project team.*
- vi. *Site-Visit and Obtaining Written Representations. Once the Assessment plan has been finalized, a site visit shall take place and shall include: an opening meeting with the Entity's management at which the Project team introduces itself and presents the process and the Entity's management introduces itself and the Entity; interviews of management, board members and selected employees and stakeholders, as appropriate, and keeping notes therefrom; consulting the documentation of the anticorruption management system and obtaining copies of key documents; documenting non-conformances; discussing corrective action for non-conformances; a closing meeting with the Entity's management.*

4.4.1.3. Reporting. Following the Assessment, the Independent expert prepares the Report composed of the following parts: brief overview of the Entity; factual description of the Entity's compliance and business integrity level; findings and recommendations³; assessment of the Entity's exposure to corruption and business integrity risk; a proposed corrective action plan (if applicable); review as to whether the Entity's compliance and business integrity level addresses its specific corruption risks in a way that corresponds to the Questionnaire and the agreed scope of Assessment; a list of the documents reviewed and list of the individuals interviewed as well as the signed Contract.

The Report shall give comments and observations on the records, systems, controls, procedures and policies that were examined during the course of the Assessment; identify specific deficiencies or areas of weakness in systems, controls, procedures and policies, and make high-level recommendations for their improvement.

The Independent Expert's attention is drawn specifically to findings of weaknesses or deficiencies in compliance and business integrity. A weakness or a deficiency exists where control, system, policies, programs or a series of controls results do not reasonably prevent or detect risks that could have an adverse impact on the objective of the Project. The Report shall communicate matters that have come to attention of the Independent expert during the Assessment which might have a significant impact on the implementation of the Project; give comments on the extent to which outstanding issues have been addressed.

To ensure clarity and correct understanding of the assessment findings and recommendations, any UNIC Executive Committee Member could seek from the Independent expert clarifications on a specific point stated in the Report via submitting a request in writing to the UNIC Secretariat Head. For this purpose, the UNIC Secretariat Head transmits such requests to the Independent expert. Clarifications should be provided to UNIC Secretariat Head in writing during 5 calendar days following its receipt by the Independent expert. The request for clarifications shall precede UNIC Executive Committee meeting at which the decision on the Certification is to be made.

4.4.2. The Assessment shall be performed in Ukraine only.

³ The Assessment findings and recommendations shall be formulated in accordance with the sample assessment findings and recommendations for the Independent expert's Report as exemplified herein.

5. Shortlisting and Contracting of Independent Experts

5.1. Technical Evaluation

- 5.1.1. The technical evaluation of the candidates to become the Independent expert made based on the provided Expressions of Interest. The Expressions of Interest shall include the following:
- 5.1.1.1. brief overview of the Independent expert (name and address, phone number and e-mail address of the primary contact person, number of employees);
 - 5.1.1.2. location of head office and any branch offices;
 - 5.1.1.3. brief description of the relevant services highlighting any areas of specialised expertise (e.g. geographical region or business sector);
 - 5.1.1.4. existence of related working practice;
 - 5.1.1.5. details of previous project experience or similar assignments particularly undertaken in the previous three years, including information on contract value (unless is not subject to disclosure), contracting entity/client (unless is not subject to disclosure), project location/country, duration (mm/yy to mm/yy), expert months provided (if different from duration), objectives, main activities;
 - 5.1.1.6. list of in-house staff available to work on the Assessment with their CVs of no more than 1 page each;
 - 5.1.1.7. concluding paragraph restating why the candidate should be shortlisted and explicitly stating the interest in being on the shortlist; and
 - 5.1.1.8. template Engagement Contract in line with the Scope of Assessment as stated in Sub-Section 4.3 herein.
- 5.1.2. The Expressions of Interest shall be submitted by the candidates in English and Ukrainian. It shall not exceed 20 pages excluding CVs and Engagement Contract template. The complete Expressions of Interest (including CVs) shall be one file (pdf or Word) to be sent at info@unic.org.ua with the relevant mark "Expressions of Interest_Assessment" not later than 1 month since release of information on shortlisting candidates for the Assessment. Submission of hardcopies is not required.
- 5.1.3. During the technical evaluation of the Expressions of Interest, the key aspect that should be considered is whether the qualification and experience capabilities and capacities of the candidates are sufficient for the purpose and objective of the Assessment to be achieved. This is judged by the UNIC Executive Committee based on the profiles identified in Annex 1 herein. Following receipt of the Expressions of Interest from the candidates, the UNIC reserves the right to interview those representatives of the candidates as part of the evaluation process.
- 5.1.4. The UNIC Secretariat presents to the UNIC Executive Committee at its next (extra)ordinary meeting a brief description of the relative strengths and weaknesses of each Expressions of Interest. The strengths and weaknesses shall be identified and evaluated by the UNIC Executive Committee in accordance with the following criteria:
- 5.1.4.1 Ability to draw on personnel with relevant knowledge, expertise, and experience to complete the assignment (0-50);
 - 5.1.4.2 Experience in providing related services as outlined in the Qualifications and Experience (0-30);
 - 5.1.4.3 Experience in undertaking similar assignments in other jurisdictions (0-10);
 - 5.1.4.4 Template Engagement Contract with the Scope Assessment tailored in line with Sub-Section 4.3 herein (0-10).
- 5.1.5. The maximum overall evaluation score is 100, while the minimum technical evaluation threshold for the Expression of Interest is 60.
- 5.1.6. The shortlist proceedings and results must be recorded in a report prepared by the UNIC Secretariat.
- 5.1.7. The results of shortlisting cannot be appealed by the candidate or other third parties to any UNIC body.

5.2. Financial Evaluation

- 5.2.1. The shortlisted candidates will be formally invited by the Secretariat (within the reasonable term since the issuance of the report on the results as stated in Sub-Section 5.1.6 herein) to submit the commercial (financial) proposals to establish a fee estimate for the Assessment in the form as requested below.

- 5.2.2. The fee estimate will be scrutinised internally by the UNIC. The fee estimate may be decreased at the discretion of the Entity and the Independent expert during negotiations. At the same time, it shall not be increased during negotiations between the Entity and the Independent expert.
- 5.2.3. The commercial (financial) proposals shall be submitted in English and Ukrainian under the form below to info@unic.org.ua with the relevant mark “Commercial (Financial) Proposal_Assessment” not later than 7 calendar days following the receipt date of the request by the candidate from the UNIC Secretariat. The candidate that failed to submit the commercial (financial) proposal within the mentioned term should be rejected from participation in further steps. Submission of hardcopies is not required.
- 5.2.4. Following receipt of the commercial (financial) proposals from the candidates, the UNIC reserves the right to interview those representatives of the firms as part of the evaluation process.
- 5.2.5. The UNIC Secretariat presents to the UNIC Executive Committee at its next (extra)ordinary meeting a brief summary of each commercial (financial) proposals. The strengths and weaknesses shall be identified and evaluated in accordance with the following criteria:
- 5.2.5.1. The commercial (financial) proposals exceeding 25% of lowest offered fee estimate will be rejected.
- 5.2.5.2. The candidate with a commercial (financial) proposal above the lowest cost estimate less than 25% will be ranked for invitation to negotiations.
- 5.2.6. It is assumed that the time investment of the Project team members is allocated by the Independent expert as follows:

Project team member	% of overall time investment into the Project
Leading expert	Not less than 10%
Leader of the fieldwork team	Not less than 30%
Member(s) of the fieldwork team	Up to 60%

- 5.2.7. At any moment of the Project the UNIC Executive Committee shall have the right to request from the Independent expert to prove the time allocation and time investment between/by all members of the Project team.
- 5.2.8. The results of financial evaluation must be recorded in a report prepared by the UNIC Secretariat. The UNIC Secretariat and the UNIC Executive Committee are not obliged to state reasons for any evaluation decision at any stage of the evaluation process.
- 5.2.9. Fee estimate template:

Assessment of the following types of the Entities	Max. fee estimate, EUR net of VAT and other indirect taxes
1. Micro business (up to 10 employees, annual revenue less than EUR 2 mln) or a private entrepreneur)	
2. Small business (up to 50 employees, annual revenue less than EUR 10 mln)	
3. Medium-sized business (up to 250 employees, annual revenue less than EUR 50 mln)	
4. Large business (over 250 employees, annual revenue over EUR 50 mln)	
5. Small association (up to 50 members)	
6. Medium-sized association (up to 250 members)	
7. Large association (over 250 members)	

5.3. Invitation to Negotiations

- 5.3.1. The Independent expert contracting will be subject to interest and request from the UNIC Members.
- 5.3.2. Once the UNIC approves the selection report, the Entity which submitted the application for the Certification invites one or several Independent experts to negotiate the Contract. Parallel negotiations with two or more Independent experts could take place.
- 5.3.3. The Independent expert selected by the Entity shall provide a written confirmation to the UNIC on the availability of all experts proposed by the Independent expert in its Expressions of Interest for the entire duration of the Assessment and required for performing Assessment of this specific type of Entity and that the Independent expert is not and has not been engaged by the Entity in the other engagements that would create a conflict of interest.
- 5.3.4. The negotiations shall be closed within the reasonable period. If no agreement is reached between the Entity and the Independent expert, the Entity shall terminate negotiations with the Independent expert. The Entity shall then invite another ranked Independent expert and negotiate. Once negotiations with an Independent expert have been terminated, they shall not be reopened.

5.4. Other Matters

- 5.4.1. The final shortlist of the Independent experts qualified for the Assessment with reference to the types of the Entities will be publicly available at unic.org.ua.
- 5.4.2. All related information regarding capacity and capability to perform the Assessment by the Independent expert could be provided by the UNIC Secretariat upon the separate request from the Entity.
- 5.4.3. The shortlist of the Independent experts shall be renewed each 3-year period.

6 Miscellaneous

- 6.1. If the Independent expert has any doubts about how to apply the Compliance and Business Integrity Level Assessment Methodology, or about the interpretation of any other documents, (s)he shall consult the UNIC Secretariat.
- 6.2. This document could be amended, varied or modified upon the decision of the UNIC Executive Committee under the procedure as envisaged in the Memorandum.
- 6.3. The English version of the document prevails.
- 6.4. For further information, please contact info@unic.org.ua.

7. Annex 1. Requirements to Independent experts

1.1. Qualifications, Experience and Team Composition

1.1.1. Qualifications and Experience

1.1.1.1. The Independent expert shall be a firm or a consortium of the firms with related previous experience. Since knowledge of local legislation will be required, the foreign Independent experts are encouraged to associate with local companies or individuals with the relevant local expertise.

1.1.1.2. The Independent expert shall have a record of accomplishment of working with Ukrainian and/or international companies in compliance and business integrity areas including but not limited to:

- i. Various compliance and business integrity practices
- ii. Building from the scratch and developing compliance systems, programs, policies and procedures
- iii. Business management practices
- iv. Anticorruption management systems
- v. Due diligence for business partners and third parties
- vi. Corruption concepts, scenarios and indicators
- vii. Corruption risks analysis
- viii. Anticorruption (anti-bribery) controls
- ix. People risk management program
- x. Compliance and financial investigations
- xi. Assessment (review) of compliance systems, programs, policies and procedures
- xii. Advising on compliance and business integrity best practices implementation

1.1.1.3. The Independent expert shall employ adequate staff with appropriate professional qualifications and suitable experience in the compliance and business integrity services provided to the entities comparable in size and complexity to the UNIC Members⁴. In addition, each member of the Project team shall:

- i. be fluent in written and spoken English and/or Ukrainian and where appropriate in another language of the Assessment;
- ii. be able to demonstrate up-to-date subject knowledge and a high level of expertise in compliance and business integrity across the range of courses, levels, qualification types and the areas for which (s)he is appointed;
- iii. have proven experience with assessment (review) of compliance and business integrity matters in specific areas;
- iv. be able to demonstrate excellent interpersonal skills and engage positively with people, to work co-operatively and professionally;
- v. be able to communicate effectively and professionally both orally (at briefings and meetings) and in writing (reports);
- vi. be able to demonstrate excellent organizational and administrative skills and provide an attention to details;
- vii. have an in-depth understanding of all documentation, duties, tasks, and procedures associated with the assessment area for which (s)he has responsibility.

1.1.2. Team Composition

1.1.2.1. The Project team required for the Engagement shall be composed of a Leading expert who has the ultimate responsibility for the Assessment, composition and use of the Project team, and the fieldwork team, composed of an appropriate mix of experts (at least one expert from each category as listed below in items (ii) and (iii)).

1.1.2.2. The Independent expert could provide profiles of several experts to be selected for the Project team at the same time the Independent expert will not subcontract other experts.

1.1.2.3. The Expressions of Interest include information about the following members of the Project team:

⁴ The size and complexity of UNIC Members are released at <http://unic.org.ua/ua/membership/join/>

- (i) Leading expert:
- a) Holds the position of the partner/director or the position with the equivalent senior managerial responsibilities;
 - b) Shall be a highly qualified expert with a relevant professional qualification, have excellent knowledge of international compliance standards and best practices, the local legal and regulatory environment, and recognition in compliance and business integrity, investigations and auditing areas;
 - c) Has at least 10 years of professional experience with preferably 7 years of professional experience in similar assignments. Experience of working with the similar projects in the CIS or other jurisdictions will also be taken into account.
- (ii) Leader of fieldwork team:
- a) Holds the position of the (senior) manager/associate or the position with the equivalent responsibilities;
 - b) Shall have a relevant university degree, professional qualification and at least 5 years of professional experience in compliance, investigations and auditing, advisory or legal practice;
 - c) Has experience with compliance or business integrity assessment (review), implanting compliance best practices in Ukraine or the CIS;
 - d) Acted as an expert in at least 7 similar projects.
- (iii) Member(s) of fieldwork team:
- a) Hold(s) the position of associate/paralegal or the position with the equivalent professional qualification;
 - b) Shall have a relevant university degree and at least 2 years of professional experience in compliance, investigations and auditing, advisory or legal practice.

1.2. Curricula Vitae ('CVs')

- 1.2.1. The Independent expert shall provide the UNIC Executive Committee with the CVs of all members of the Project team that will be in whole or in part assigned to the Project.
- 1.2.2. The CVs shall include appropriate details on the type of related projects carried out by the Project team indicating capability and capacity to undertake the Assessment as well as details on relevant specific experience (including information on contract value (unless is not subject to disclosure), contracting entity/client (unless is not subject to disclosure), project location/country, duration (mm/yy to mm/yy), expert months provided (if different from duration), objectives, main activities).
- 1.2.3. The Independent expert could provide profiles of several experts to be selected for the Project team at the same time the Independent expert will not subcontract other experts.
- 1.2.4. The UNIC Executive Committee examines the CVs for shortlisting the candidates for requesting financial proposal and the signing by the Entity applicable contractual documents for the Engagement.
- 1.2.5. The UNIC Executive Committee reserves the right to reasonably reject any Independent expert appears to be not suitable for the requirements of the specific Engagement.

8. Annex 2. Sample Assessment Findings and Recommendations

<The Independent expert may use the separate pages for each finding.
Each finding should be given a sequence number.>

Our detailed compliance and business integrity findings are set out below:

Finding n°: [number] Title: [title of the finding]
Compliance and business integrity issue: [compliance and business integrity issue n° 1 – 10]
Description of the finding: [describe in detail the finding covering facts, criteria, cause and impact.]
Recommendation: [description the recommendation. The recommendations should be designed to correct existing situations, to improve the management and compliance system of the Entity or to better comply with established controls and/or best practice].
Recommendation priority: Priority 1 - Urgent remedial action is required; Priority 2 - Prompt specific action is required; Priority 3 - Specific remedial action is desirable.
[remove what is not applicable]
Comments from the Entity: [state whether the Entity agrees or disagrees with the finding and describe the Entity's comments]
Comments from the UNIC Executive Committee: [describe the UNIC Executive Committee comments]
Further comments of the Independent expert: [complete only if the Entity does not agree with the finding of the Independent expert but the Independent expert still believes that the finding is valid. In that case the Independent expert should rebut here the comments of the Entity and justify why the finding is still made]

Priority levels for ranking recommendations

Priority 1 - Urgent remedial action is required. Key elements of compliance and business integrity are absent or are not complied with on a regular basis. There is a fundamental weakness or deficiency in compliance and business integrity or in a series of compliance and business integrity procedures, which involves a substantial risk of either material error, or irregularity or fraud. There is a substantial risk of failure to achieve the objectives for the Project, which concern reliability of reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. Remedial action should be taken urgently.

Priority 2 - Prompt specific action is required. There is a weakness or deficiency in a compliance and business integrity or in a series of compliance and business integrity procedures which, although not fundamental, relates to shortcomings which expose specific compliance and business integrity areas (e.g. cash and bank management or budgetary and expenditure control) to a less immediate level of risk of either error, or irregularity or fraud. Such a risk could impact on the effectiveness of the compliance and business integrity procedures and on the compliance and business integrity objectives and should be of concern to the Entity's management. Prompt specific action should be taken.

Priority 3 - Specific remedial action is desirable. There is a weakness or deficiency in compliance and business integrity which individually has no major impact but where the Project would benefit from improved compliance and business integrity and/or where the Entity would have the opportunity to achieve greater effectiveness and/or efficiency. There is a possibility of undesirable effects at the process level, which, combined with other weaknesses, could give cause for concern. Minor non-compliant issues, which do not compromise the effectiveness of the compliance and business integrity programs, are listed in the Report along with concrete recommendations on how to improve upon them.

9. Annex 3. Compliance and Business Integrity Assessment Methodology

1. The offered list of questions and sub-questions being not exhaustive is intended to help the Independent expert describe the compliance and business integrity level in as much detail as possible.
2. The requirements below are generic and are intended to be applicable to all organizations (or parts of an organization), regardless of type, size and nature of activity, and whether in the public, private or not-for-profit sectors. If the whole or part of any requirement is in conflict with, or prohibited by, any applicable law, then the Entity will not be obliged to conform to the relevant whole or part of that requirement.
3. When deciding on the rating for different part of the Questionnaire, the Independent expert shall consider the relative importance of the criteria in the context of the Entity.
4. The Independent expert shall consider how significant any deficiencies are given the Entity's risk profile and other structural and contextual information (e.g., for a higher risk area). In some cases, a single deficiency may be sufficiently important to justify a rating, even if other criteria are met. Conversely, a deficiency in relation to a low risk or little-used types of compliance and business integrity activity may have only a minor effect on the overall rating for compliance and business integrity level.

II B PART. COMPREHENSIVE QUESTIONNAIRE FOR COMPANIES⁵	
OPERATE IN A FAIR AND RESPONSIBLE MANNER - AND IN COMPLIANCE WITH THE APPLICABLE LAWS.	
<p>1. Is there a publicly available company commitment towards integrity and anticorruption?</p>	<p>1) Review a link to the company commitment towards integrity and anticorruption:</p> <ul style="list-style-type: none"> a. Is it easily assessable? How much is it visible? b. What is the content of such commitment? <p>2) What specific actions have senior leaders and other stakeholders (e.g., business and operational managers, Finance, Procurement, Legal, Human Resources) taken to demonstrate the commitment?</p>
<p>2. Does the company have a Code of Conduct or equivalent formal policy document prohibiting any form of bribery (public or private, direct or indirect) and requiring compliance with the laws that are applicable to the company and to all companies under its control?</p>	<p>1) Compare a Code of Conduct or equivalent formal policy document prohibiting any form of bribery (public or private, direct or indirect) and requiring compliance with the laws written ('Policy') with mission and vision statements to see if it includes relevant elements/statements.</p> <p>2) Is a Policy posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it?</p> <p>3) How and where do employees actually access a Policy?</p> <ul style="list-style-type: none"> a. Check to see if a Policy is accessible to employees. b. Review a link to the employee accessible website/intranet that includes a Policy. Test key word search (searchable). c. Is a Policy translated into appropriate languages for a company? d. Interview staff to determine the extent to which a Policy is available/understandable to the employees. <p>4) What has been the company's process for designing and implementing a Policy? Who has been involved in the design of policies and procedures? Have business units/divisions of the company been consulted prior to rolling it out?</p> <p>5) Under the best case scenario, the company should maintain an anti-bribery policy that requires compliance with anti-bribery laws that are applicable to the company is appropriate to the purpose thereof; provides a framework for setting, reviewing and achieving anti-bribery objectives; includes a commitment to satisfy anti-</p>

⁵ This should be applied to the UNIC Members incorporated as an association as well. Accordingly the company should be read as an association where it is applicable.

	bribery management system requirements; encourages raising concerns in confidence without fear of reprisal; includes a commitment to continual improvement of the anti-bribery management system; explains the authority and independence of the anti-bribery compliance function; and explains the consequences of not complying with the anti-bribery policy. Is it the company's case?
3. Does the company require that all employees sign a commitment to comply with the Code of Conduct or equivalent formal policy document when they are hired?	<ol style="list-style-type: none"> 1) Conduct document review to determine if the company has formalized a compliance orientation program for new employee. 2) Conduct a review to ensure orientation is provided as required by the orientation policy. 3) Interview staff to show policies, to determine the extent to which a policy is available and clarified to employees when they are just hired. Are any exceptions applied in this regard? 4) Ensure employees are provided instruction by knowledgeable personnel for questions/clarity when they are hired. Who performs this function?
4. Does the company require employees or specific employees to renew their commitment to comply with the Code of Conduct or equivalent formal policy document at regular intervals?	<ol style="list-style-type: none"> 1) How often does the company require employees (specific employees) to renew their commitment to comply with the Code of Conduct or a policy? 2) Conduct document review to identify if the company complies with this requirement. 3) How is that formalised? Is it accomplished with any trainings? 4) What happens if commitment to comply with a policy is not renewed?
5. Is the Code of Conduct or equivalent formal policy document for employees enforced (applied in day-to-day operations)?	<ol style="list-style-type: none"> 1) Use policies as assessment tool and then interview, observe and conduct document review to ensure policies are being indeed followed. 2) How is information shared among different components of the company to ensure enforcement of the policies? 3) How have the functions that had ownership of these policies and procedures been held accountable for supervisory oversight? 4) System in place to track employee questions and concerns. Are departments where questions come from tasked to deploy additional education where necessary? 5) How has the company assessed whether these policies and procedures have been effectively implemented? 6) Survey the employees to find out how they estimate implementation of relevant policies.
DEMONSTRATE SENIOR MANagements' VISIBLE AND ACTIVE SUPPORT TO INTEGRITY AND COMPLIANCE.	
6. Does the Board (or equivalent body) or owner-manager and senior management demonstrate visible and active support, leadership and commitment to integrity and anti-corruption?	<ol style="list-style-type: none"> 1) How has senior leadership modelled proper behaviour to subordinates? 2) How have senior leaders, through their words and actions, encouraged integrity and anti-corruption? 3) What concrete actions have they taken to demonstrate leadership in the company's compliance and business integrity efforts? 4) How does the company monitor its senior leadership's behaviour? 5) Review training and responsibilities as reflected in meeting minutes and other documents (training materials, newsletters, etc.). <ol style="list-style-type: none"> a. Do minutes reflect board understands compliance and business integrity? b. Review board education related to compliance and business integrity – how often is it conducted. c. Conduct interviews to assess board understanding of its role and leadership in this area.
7. Is the Board (or	1) Review the Code of Conduct – is this clearly stated?

<p>equivalent body) subject to the Code of Conduct or equivalent formal policy document or to a specific Code of Conduct for the Board?</p>	<ol style="list-style-type: none"> 2) Conduct document review to determine if the company has formalized a compliance orientation program for new executives and new Board members. 3) Conduct an assessment to ensure orientation is provided as required by the orientation policy. 4) Review names, dates and materials used to orient new members of the Board of Directors and senior leaders to the compliance program over the past 2 years.
<p>8. Is the Code of Conduct or equivalent formal policy document for Board members enforced?</p>	<ol style="list-style-type: none"> 1) What role has compliance played in the company's strategic and operational decisions? 2) How has the company assessed whether these policies and procedures have been effectively implemented by the Board members?
<p>FOSTER A CULTURE OF TRUST AND ENSURE CLEAR WRITTEN GUIDELINES OF CONDUCT AND POLICY IN THE ORGANISATION FOR ZERO TOLERANCE OF CORRUPTION.</p>	
<p>9. Does the company have a specific individual or a department responsible for compliance, reporting directly to the Chief Executive Officer, having adequate and appropriate resources and with the appropriate competence status, authority and independence for the function?</p>	<p>If it has then:</p> <ol style="list-style-type: none"> 1) What has been the turnover rate for compliance and relevant control function personnel? Is it reasonable and sufficient? 2) How has the compliance function compared with other strategic functions in the company in terms of stature, compensation levels, rank/title, reporting line, resources, and access to key decision-makers? 3) Has the compliance and control personnel had the appropriate experience and qualifications for their roles and responsibilities? 4) Who has determined compensation/bonuses/raises/hiring/termination of compliance officers? <p>If it does not have, then to whom this function is assigned? Does any risk arise in this regard?</p>
<p>10. Does this individual or department report to senior management and to the Board (or equivalent body) regularly as well as on an ad hoc basis in the event that any issue or concern needs to be raised in relation to bribery or the Code of Conduct or equivalent formal policy document?</p>	<ol style="list-style-type: none"> 1) Do the compliance and relevant control functions have direct reporting lines to anyone on the board of directors? 2) Does the compliance and relevant control personnel in the field have reporting lines to headquarters? 3) If not, how has the company ensured independence? 4) Do the managers have open door policy, communicate compliance directives/initiatives, address compliance matters and effectiveness is noted in performance evaluation.
<p>11. Does the company have a procedure to conduct investigations and impose sanctions or corrective actions in case of violations of its Code of Conduct or equivalent document?</p>	<ol style="list-style-type: none"> 1) Review guidelines, policy and procedure and/or protocol on conducting an investigation. Is there a policy and procedure for documentation that needs to be maintained? 2) Do investigative files match the policy requirements (determine what should be in the file)? Review investigations (up to 5 investigation files for summary of issue, interviews conducted and summary of interviews, investigation summary and results/conclusion and corrective action (as applicable)) to look at: <ol style="list-style-type: none"> a. Is the overall investigation process driven by a policy and procedure, subject matter resource involvement, objective reviewer? Is there a documented investigations process or procedure? b. Is the process transparent? Are investigations being

	<p>conducted consistent with written procedures?</p> <ol style="list-style-type: none"> c. Is there something that triggers a sentinel event, immediate reporting, and the need for external consultants or attorneys? What is the approval process? d. Is there a centralized process for keeping up with all investigations in process? e. How much flexibility due to situation or circumstances is appropriate and how much needs to be controlled? f. Check quality of questions asked and content considered, involved parties, and report out of findings? Did they involve the appropriate parts of the company? Are they broad enough? g. Are there appropriate protections for people being interviewed? <ol style="list-style-type: none"> 3) Assess strength and credibility of investigation process. 4) Ensure compliance leads the investigation. Interview compliance officer and legal counsel to determine the level of collaboration. 5) Interview with goal to ensure no internal organizational pressure on the investigator that is improper, to ensure that investigator is conducting investigation in professional and respectful manner. 6) Check that based on the outcome of the investigation; deficiency was fixed, evidence it was fixed, there are other items to review look at the downstream impact - employees, systemic issues (beyond disciplinary action). 7) Review how corrective action plans are created. Review at least 3 corrective action plans to ensure identified all issues and conduct validation visits. Check documentation review of corrective actions timeframes met, issues closed out, effective resolution. 8) Sample cases that were substantiated and review the corresponding corrective action plans to ensure they respond to issues identified in audits and investigations 9) Review criteria of including compliance violations and well-defined sanctions for consistent application of disciplinary policies. Are they fair and clear?
<p>12. Does the company have an audit committee or equivalent body responsible for assessing compliance program to address corruption risks?</p>	<ol style="list-style-type: none"> 1) If yes, how was such authority formed? Review the auditor's background and skill set. 2) If the company does not have such authority, what is the rationale for doing so? What tools are applied to mitigate the risks? 3) If no, is this function outsourced? <ol style="list-style-type: none"> a. Has the company outsourced all or parts of its compliance functions to an external firm or consultant? b. What has been the rationale for doing so? Who has been involved in the decision to outsource? c. How has that process been managed (including who oversaw and/or liaised with the external firm/consultant)? d. What access level does the external firm or consultant have to company information? e. How has the effectiveness of the outsourced process been assessed? f. Obtain a list of ad-hoc committees formed around specific compliance issue over the last 2 years. 4) If there is no such body and such function is not outsource, does it trigger any significant risks or cause violation?
<p>13. Does the company regularly identify</p>	<ol style="list-style-type: none"> 1) What methodology has the company used to identify, analyse, and address the particular risks it faced? What information or metrics

<p>the areas of higher corruption risks (e.g., public procurement, complex supply chain relationships) and provide a special oversight?</p>	<p>has the company collected and used to help detect the type of misconduct in the areas of higher corruption risks?</p> <ol style="list-style-type: none"> 2) What specific changes has the company made to reduce the risk that the same or similar issues will not occur in the future? 3) How has the information or metrics informed the company's compliance program? 4) What specific remediation has addressed the issues identified in the root cause analysis?
<p>14. Does the company have a policy on gifts, hospitality and representation in any form, which might result in improper influence over public officials or private decision-makers?</p>	<ol style="list-style-type: none"> 1) Does the company perform this activity as such? 2) Is a policy on gifts, hospitality and representation in any form, which might result in improper influence over public officials or private decision-makers ('Policy') written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it? 3) Compare a Policy with mission and vision statements to see if it includes elements/statements. 4) How and where do employees actually access a Policy? <ol style="list-style-type: none"> a. Check to see if a Policy is accessible to employees. b. Review link to employee accessible website/intranet that includes a Policy. Is it easily assessable? Test key word search (searchable). c. Is a Policy translated into appropriate languages for the company? d. Interview staff to show policies, to determine the extent to which a Policy is available to employees. 5) What has been the company's process for designing and implementing a Policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a Policy have significant drawbacks? 6) Does the company have register of gifts? Survey on gift policy awareness and review gift registry for compliance. 7) Does the company make relevant trainings?
<p>15. Does the company have a policy concerning charitable donations and sponsorship?</p>	<ol style="list-style-type: none"> 1) Does the company perform this activity as such? 2) Is a policy concerning charitable donations and sponsorship ('Policy') written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it? 3) How and where do employees actually access a Policy? <ol style="list-style-type: none"> a. Check to see if a Policy is accessible to employees. Review link to employee accessible website/intranet that includes a Policy. b. Is it easily assessable? Test key word search (searchable). c. Interview staff to show policies, to determine the extent to which a Policy is available to employees. d. Is a Policy translated into appropriate languages for company? 4) What has been the company's process for designing and implementing a Policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a Policy have significant drawbacks? 5) Does the company make relevant trainings?
<p>16. Does the company have policies and procedures related to</p>	<ol style="list-style-type: none"> 1) Does the company perform this activity as such? 2) Is there a focused approach to building relationships with regulators? Does staff seek out regulators at conferences, etc. to build

<p>lobbying and/ or management of interactions with policy officials?</p>	<p>relationships?</p> <p>3) Are policies and procedures related to lobbying and/or management of interactions with policy officials ('Policy') written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it?</p> <p>6) How and where do employees actually access a Policy?</p> <ul style="list-style-type: none"> a. Check to see if a Policy is accessible to employees. Review link to employee accessible website/intranet that includes a Policy. b. Is it easily assessable? Test key word search (searchable). c. Interview staff to show policies, to determine the extent to which a Policy is available to employees. d. Is a Policy translated into appropriate languages for the company? <p>7) What has been the company's process for designing and implementing a Policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a Policy have significant drawbacks?</p> <p>8) Does the company make relevant trainings?</p> <p>9) Read records that contain government correspondence with the company.</p>
<p>17. Does the company have policies and procedures prohibiting any direct or indirect contributions to political parties, or, if contributions are allowed, is all relevant information on them publicly disclosed?</p>	<p>1) Is a relevant policy/procedure prohibiting any direct or indirect contributions to political parties, or, if contributions are allowed, is all relevant information on them publicly disclosed ('Policy') written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it?</p> <p>2) How and where do employees actually access a Policy?</p> <ul style="list-style-type: none"> a. Check to see if a Policy is accessible to employees. Review link to employee accessible website/intranet that includes a Policy. b. Is it easily assessable? Test key word search (searchable). c. Interview staff to show policies, to determine the extent to which a Policy is available to employees. d. Is a Policy translated into appropriate languages for company? <p>3) What has been the company's process for designing and implementing a Policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a Policy have significant drawbacks?</p> <p>4) Does the company make relevant trainings?</p> <p>5) How does the company assess effectiveness of relevant procedures?</p>
<p>18. Does the company have a policy defining conflict of interest and the risks of engagement in any activities and/or relationships that conflict with company operations or responsibilities?</p>	<p>1) Is a relevant policy written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it? Compare a relevant policy with mission and vision statements to see if it includes elements/statements.</p> <p>2) How and where do employees actually access a relevant policy?</p> <ul style="list-style-type: none"> a. Check to see if a relevant policy is accessible to employees. Review link to employee accessible website/intranet that includes a relevant policy. b. Is it easily assessable? Test key word search (searchable).

	<ul style="list-style-type: none"> c. What has been the company's process for designing and implementing a relevant policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a relevant policy have significant drawbacks? d. Interview staff to show policies, to determine the extent to which a relevant policy is available to employees. e. Is a relevant policy translated into appropriate languages for the company?
	3) Does the company make relevant trainings?
19. Does the company have a policy prohibiting facilitation payments?	<ul style="list-style-type: none"> 1) Does the Company perform this activity as such? 2) Is a relevant policy written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it? Compare a relevant policy with mission and vision statements to see if it includes elements/statements. 3) How and where do employees actually access a relevant policy? <ul style="list-style-type: none"> a. Check to see if a relevant policy is accessible to employees. Review link to employee accessible website/intranet that includes a relevant policy. b. Is it easily assessable? Test key word search (searchable). c. What has been the company's process for designing and implementing a relevant policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? d. Interview staff to show policies, to determine the extent to which a relevant policy is available to employees. e. Is a relevant policy translated into appropriate languages for company? 4) Does a relevant policy have significant drawbacks? 5) Does the company make relevant trainings?
PROVIDE AN ENVIRONMENT THAT PROMOTES BUSINESS INTEGRITY THROUGH EDUCATION AND COMMUNICATION.	
20. Does the company provide regular training on integrity and compliance topics to the senior management?	<ul style="list-style-type: none"> 1) Is compliance involved in training and decisions relevant to the misconduct? 2) What analysis has the company undertaken to determine who should be trained and on what subjects? What training have employees in relevant control functions/ the agents and other intermediaries/ the contractors, subcontractors, distributors and suppliers received?
21. Does the company provide regular training on integrity and compliance topics to the agents and other intermediaries?	<ul style="list-style-type: none"> 3) Conduct document review to ensure the training plan exists and includes required training, expected audience, topics covered, and method for deployment. Review the training plan and training materials to ensure the training addresses those issues that are of significant risk and that the company may be vulnerable to. Review to ensure training plan is periodically updated.
22. Does the company provide regular training on integrity and compliance topics to the contractors, subcontractors, distributors and suppliers?	<ul style="list-style-type: none"> 4) Has the company provided tailored training for high-risk and control employees/high-risk third parties that addressed the risks in the area where the misconduct occurred? 5) Review to ensure the company has designated the positions deemed to be high risk (billing, etc.) and established training requirements for these high risk positions. Review high risk training completion rates. Compare risks posed by these positions against training materials to ensure specific risks are addressed.
23. Does the company provide regular training on integrity and compliance topics to the employees?	<ul style="list-style-type: none"> 6) Review education files to ensure education is being provided according to the companies training plans and/or policies and procedures. Interview individuals to confirm their understanding of their compliance obligations and responsibilities.
24. Does the company hold regular meetings with	<ul style="list-style-type: none"> 7) Review sign-in sheets or other tracking tools to ensure individuals are

employees to discuss integrity and compliance issues and concerns?	attending required training.
25. Does the company provide an access to confidential advice on integrity and compliance issues?	8) How has the company measured the effectiveness of the training? Review training materials and interview individuals to determine the effectiveness of the education. Review post-tests to confirm understanding. Survey individuals to understand their perception of compliance training usefulness and sufficiency.
26. Does the company periodically assess the effectiveness of training and education activities?	9) How has the company trained the relationship managers about what the compliance risks are and how to manage them? 10) Review job codes to ensure the correct training has been assigned. Review job codes to ensure training, including job specific job training is being conducted according to the established training plan.
27. Does the company provide a regular communication on integrity and compliance topics through company internal as well as external communication channels (newsletters, speeches, meeting agendas, etc.)?	11) Conduct a document review to ensure a process for communicating and training employees on new laws, regulations, policies, and procedures has been established and such communication and training is being conducted consistent with the established process. 12) Conduct a documentation review to verify that at least one compliance related topic/slide is included in every educational presentation, program, or module deployed throughout the company. 13) Survey individuals with communication issues or disabilities to ensure the education was accessible and understandable. Has the training been offered in the form and language appropriate for the intended audience?
28. Does the company assess the effectiveness of communication by testing employees to ensure their understanding of the Code of Conduct and its implications?	
29. Does the company provide secure and accessible channels/ways through which employees are able to receive advice, raise concerns and report violations (“whistleblowing”) in confidence and without risk of reprisal?	1) Survey employees to determine: their perception of how accessible the compliance staff is, if they know to report concerns, and if they believe their concerns are taken seriously and are adequately addressed; whether employees believe that management and/or the compliance officer follows up on reports of compliance concerns and takes appropriate action whenever necessary; do the employees trust that concerns will be addressed fairly when reported? 2) Is hotline available? Are test calls of the system conducted and answered? 3) Are hotline posters hanging in conspicuous areas? Interview staff – do they know how to report? Review use of reporting system (how frequently is it used)? Consider internal or external reporting benchmarks. Reports reflect communication methods (call, anonymous, email, direct, etc.)? 4) Are hotline calls or matters brought to the attention of the compliance department (direct contacts) categorized, trended, and reported to the compliance committee and board level committee? Are there tracking, trending and reporting of how these matters have been resolved? 5) Are calls made through reporting system responsive to reporters? Are policies followed regarding the response to reports received? Are reports responded to on regular intervals and updated appropriately? 6) How has the company collected, analysed, and used information from its reporting mechanisms? How has the company assessed the seriousness of the allegations it received? Has the compliance function had full access to reporting and investigative information? 7) Track whistle-blower promotion, bonuses, sick days, disciplinary, corrective action measures to ensure that there is no discrimination
30. Does the company offer incentives to employees	1) Review of process for performance incentives (promotions/performance appraisals/bonuses) criteria to include

for reporting violations?	compliance components. How has the company considered the potential negative compliance implications of its incentives and rewards? Have there been specific examples of actions taken (e.g., promotions or awards denied) because of compliance and ethics considerations?
31. Does the company include compliance goals (KPIs) in employee performance evaluations?	<p>1) Review the process for performance incentives (promotions/performance appraisals/bonuses) criteria to include compliance components.</p> <p>2) Process, document review:</p> <ul style="list-style-type: none"> a) Before promotion, does compliance conduct interview to identify or discuss compliance issues? b) Does head of compliance participate in the reviews of senior executives? c) Is there talk about compliance initiatives with regards to senior executive performance reviews? d) Review criteria of promotion, bonuses and assignments, performance appraisals. e) Does completion of compliance education, promotion of compliance through words, actions or no documented disciplinary action and/or, completion of corrective action plans within the due dates play a role into the calculation of merit increase? f) Compliance is part of the annual performance evaluation and HR knows how to evaluate issues for compliance. <p>3) Document review:</p> <ul style="list-style-type: none"> a) Is there recognition of compliance efforts in performance reviews? b) Review incentive, rewards, and recognitions programs to ensure successful achievement of compliance metrics are considered when recognizing and rewarding employees and leadership. c) Is compliance built into the performance evaluation for rewarding employees and disciplinary action? d) Is poor performance on compliance responsibilities grounds for disciplinary action? How has the company considered the potential negative compliance implications of its incentives and rewards? Have there been specific examples of actions taken (e.g., promotions or awards denied) as a result of compliance and ethics considerations?
32. Does the company make clear that no employee will suffer demotion, penalty or other adverse consequences for refusing to violate the company integrity values as reflected in the Code of conduct (or equivalent document) even if such refusal may result in the company losing business?	<p>1) Review a link to the company statement. Is it easily assessable? How much is it visible? What is the content of such statement?</p> <p>2) What specific actions have senior leaders and other stakeholders taken to demonstrate this?</p>

<p>33. Does the company apply appropriate sanctions for violations of its Code of Conduct (or equivalent document)?</p>	<ol style="list-style-type: none"> 1) Review discipline personnel files. Interview on perception of discipline applied, survey on perception. Is disciplinary action in proportion to matter? Is there consistency for similar matters? Testing to determine whether there is a common approach to analysing the discipline aspect of resolution. 2) Are there steps embedded into protocol? What disciplinary actions did the company take in response to the misconduct and when did they occur? 3) Were managers held accountable for misconduct that occurred under their supervision? Did the company's response consider disciplinary actions for supervisors' failure in oversight? 4) What is the company's record (e.g., number and types of disciplinary actions) on employee discipline relating to the type(s) of conduct at issue? 5) Has the company ever terminated or otherwise disciplined anyone (reduced or eliminated bonuses, issued a warning letter, etc.) for the type of misconduct at issue? 6) Who participated in making disciplinary decisions for the type of misconduct at issue? 7) Have the disciplinary actions and incentives been fairly and consistently applied across the company? 8) Is there a disciplinary action committee approach to review results of investigation and previous actions and to make decisions? Are the appropriate parties (e.g. Legal, HR, Compliance, etc.) part of discipline action decision-making process?
<p>STRIVE FOR A REPUTATION AS A RESPONSIBLE BUSINESS – NOT ENGAGING WITH BUSINESS PARTNERS THAT COULD DAMAGE BUSINESS REPUTATION. ESTABLISH RELIABLE POLICIES AND PROCESSES ENSURING THE COMPANY DOES BUSINESS WITH FIRMS OR INDIVIDUALS THAT SHARE IT'S STANDARDS FOR INTEGRITY AND COMPLIANCE.</p>	
<p>34. Does the company include a prohibition of corruption or equivalent clause in its contracts with third parties?</p>	<ol style="list-style-type: none"> 1) Inventory the agreements with third parties to make sure they contain such clause and parties understand their obligation under the clause. Do they know how to contact compliance department with issues in case of any questions? 2) Is compliance department aware of the contracts with business partners, contractors, etc.? 3) How has this process been integrated into the relevant procurement and vendor management processes?
<p>35. Does the company undertake due diligence before appointing an agent or other intermediary?</p>	<ol style="list-style-type: none"> 1) How has the company's third-party management process corresponded to the nature and level of the enterprise risk identified by the company? 2) Review participation of compliance officer in strategic planning process and due diligence processes 3) Review vendor records and cross check to ensure the vendor is adequately screened, in accordance with agreement and/or entity requirements. 4) Survey peer companies to ensure the company's agent or other intermediary screening process is consistent with industry practice.
<p>36. Does the company have a policy for how it conducts business with agents and other intermediaries?</p>	<ol style="list-style-type: none"> 1) Review and conduct a document review to ensure: <ol style="list-style-type: none"> a) agents and other intermediaries' contracts allow for company to review files for compliance with screening requirements. b) The company has requested the agents and other intermediaries' policy and procedure related to business integrity and compliance. c) The company has established a policy on how often screenings are required to be done by the third party. d) The company has established a policy requiring third parties to produce proof that they are checking their employees/counterparties. e) The company has established a policy establishing which

	<p>databases third parties are checking, especially regarding practitioners, including geographic specifics.</p> <ol style="list-style-type: none"> 2) How has the company considered and analysed the third party's incentive model against compliance risks? 3) How has the company monitored the third parties in question? 4) How has the company incentivized compliance and ethical behaviour by third parties?
37. Does the company have a procedure for the case that vendors/agents violate the prohibition of corruption or equivalent clause in their contract?	<ol style="list-style-type: none"> 1) Were red flags identified from the due diligence of the third parties involved in the misconduct and how were they resolved? 2) Has a similar third party been suspended, terminated, or audited as a result of compliance issues? 3) How has the company monitored these actions (e.g., ensuring that the vendor is not used again in case of termination)?
38. Does the company reserve the right to terminate contracts with agents and other intermediaries for violations of the prohibition or equivalent clause in their contract?	<ol style="list-style-type: none"> 1) Inventory the agreements with third parties to make sure the company reserve the right to terminate contracts and the parties understand their obligation under such clause. Do they know how to contact compliance department with issues in case of any questions? 2) Is compliance department aware of the contracts with business partners, contractors, etc.? 3) Review company's vendor termination/off-boarding process such as interviews, surveys, and/or questionnaires to ensure compliance program questions are incorporated into the process and interviews/results are reviewed and evaluated.
39. Does the company undertake due diligence in evaluating, appointing contractors, subcontractors, suppliers and distributors or before establishing a joint venture?	<ol style="list-style-type: none"> 1) How has this process been integrated into the relevant procurement and vendor management processes? 2) What was the business rationale for the use of the third parties in question? 3) Ensure the vendor master file is updated with vendors that have been screened.
40. Does the company have a policy for how to conduct business with contractors, subcontractors, distributors, suppliers and joint ventures?	<ol style="list-style-type: none"> 1) Is a policy written, posted for employees, documented frequency of reviews, and survey/test employees on ability to locate it? 2) How and where do employees actually access a policy? <ol style="list-style-type: none"> a) Check to see if a policy is accessible to employees. Review link to employee accessible website/intranet that includes a Policy. Is it easily assessable? Test key word search (searchable). b) Interview staff to show policies, to determine the extent to which a policy is available to employees. c) Is a Policy translated into appropriate languages for the company? 3) What has been the company's process for designing and implementing a policy? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out? Does a policy have significant drawbacks? 4) Does the company make relevant trainings?
41. Does the company have a procedure for the case that contractors, subcontractors, distributors, suppliers or joint venture partners	<ol style="list-style-type: none"> 1) Inventory of agreements with contractors, subcontractors, distributors, suppliers or joint venture partners and survey the selected counterparties to make sure they understand their obligation under the such clause and the procedure 2) How has this process been integrated into the relevant procurement and vendor management processes?

violate the prohibition of corruption or equivalent clause in their contract?	3) Is compliance department aware of the contracts with business partners, contractors, etc.? Do they know how to contact compliance department with issues?
42. Does the company reserve the right to terminate contracts with contractors, subcontractors, distributors, suppliers or joint venture partners in case they violate the prohibition of corruption or equivalent clause in their contract?	
REVIEW THE FUNCTIONING OF POLICIES AND GUIDELINES RELATED TO BUSINESS INTEGRITY ON A PERIODIC BASIS AND MAKE NECESSARY ADJUSTMENTS IN LIGHT OF EXPERIENCE.	
43. Does the company perform regular internal audits or other reviews to identify corruptions risks?	<ol style="list-style-type: none"> 1) What types of internal audits or other reviews does the company perform? What types of audits would have identified issues relevant to the misconduct? Did those audits occur and what were the findings? 2) What types of relevant audit findings and remediation progress have been reported to management and the board on a regular basis? 3) How have management and the board followed up? 4) How often has internal audit generally conducted assessments in high-risk areas? 5) Process map of internal audits or other reviews process: <ol style="list-style-type: none"> a) Who participates? How are topics prioritized? b) What is the process? c) How are mitigation steps determined? d) Is education provided? e) How are the results reported? 6) Ensure documentation of internal audits or other reviews.
44. Does the Board (or equivalent body) or owner-manager provide oversight, review and improvement to the anticorruption and compliance program either directly or through a committee?	<ol style="list-style-type: none"> 1) What compliance expertise has been available on the Board or owner-manager? 2) Have the Board and/or external auditors held executive or private sessions with the compliance and control functions? 3) What types of information have the Board and senior management examined in their exercise of oversight in the area in which the misconduct occurred?
45. Does the company conduct regular stakeholder surveys to assess effectiveness of compliance programs?	<ol style="list-style-type: none"> 1) Survey employees/stakeholders to test their understanding of their compliance obligations and responsibilities. 2) If the company conducts such survey how would the Independent expert assess the real and perceived effectiveness of compliance programs? 3) How often such survey if performed? 4) How many employees/stakeholders participate?
46. Does the company conduct regular employees' survey to assess effectiveness of compliance programs?	
MAINTAIN TRANSPARENCY AND ACCOUNTABILITY ENSURING PUBLICITY AND OPENNESS OF THE BUSINESS.	
47. Does the company have a publicly available financial	<ol style="list-style-type: none"> 1) Review link. Is information complete and true? 2) What approach does the Entity apply for identifying potentially high

performance statement?	<p>risk transactions?</p> <p>3) What is the scope of high risk transactions? To analyse several transactions based on the sample of the Independent expert (to cover occasional transactions above the applicable high designated threshold, including situations where the transaction is carried out in a single operation or in several operations that appear to be linked).</p> <p>4) Does the Entity perform any transactions in cash?</p> <p>5) Does the Entity use reliable financial channels?</p> <p>6) Are scoped transactions properly documented?</p>
48. Does the company disclose information about its management structure, including members of the board and CEOs?	1) Review link. Is information complete and true?
49. Does the company disclose information about its ultimate beneficial owner?	1) Review link. Is information complete and true?
WORK IN COLLABORATION WITH LOCAL AND INTERNATIONAL ORGANIZATIONS TO RAISE AWARENESS, SHARE BEST PRACTICE AND SCALE UP IMPACT OF INITIATIVES ON BUSINESS INTEGRITY AND COMPLIANCE	
50. Does the company participate in local or national integrity and anticorruption programmes together with other NGOs, associations, government institutions or businesses?	<p>1) Review if and how the company engages in activities designed to promote compliance awareness.</p> <p>2) The Independent expert should briefly summarise the initiatives and in which status the company is involved. To the extent possible, the Independent expert should identify the most significant international partners. This section should also note any institutional framework for international cooperation.</p>
51. Does the company participate in business integrity work of industry or other business association?	
52. Does the company take part in any other collective actions against corruption locally, nationally or internationally?	
53. Does the company take part in global integrity or anticorruption programmes, e.g. United Nations Global Compact?	
54. Does the company have a process to detect politically exposed persons?	
	1) Review if and how the company engages in activities of detecting politically exposed persons.