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Keeping Better Company: Engaging the private sector to reduce forest sector-related corruption risk

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Key takeaways

» By addressing corruption in forest products supply chains, companies can reduce reputational risk, ensure compliance with laws and regulations, avoid high penalties and felony charges, and improve their bottom line.

» Reducing corruption in forest product supply chains will help to curb illegal logging and trade. This benefits wildlife, forests, climate, and people.

» Robust internal compliance systems that include a specific focus on corruption are an essential part of a company's strategy to address corruption. While evidence indicates business advantages from strong integrity practices in some contexts, they can also create perceived disadvantages for individual companies.

» Collective action initiatives complement individual actions. They have proven effective in reducing corruption in other sectors, and there is good reason to think this approach could be applied by wood products trade associations that support legal trade by and among their members.

» Companies, trade associations, natural resource practitioners and governments can take a range of actions to strengthen anti-corruption initiatives in the private sector (see Lessons and Recommendations section below).

The challenge

Corruption poses a significant threat to forests and the communities that depend on them (Kishor and Demania 2007). INTERPOL estimates that globally, forestry-related corruption costs governments approximately US$29 billion annually, and incurs societal and environmental costs, including human rights violations, the exacerbation of inequality, ecosystem degradation and biodiversity loss (INTERPOL 2016). Companies may engage in corruption in various forms: by paying bribes to skirt and break the law, rigging bids to win public procurement contracts, attempting to influence political decisions illicitly, exploiting tax laws or legal loopholes, or hiding behind secret subsidiaries. In the forest products sector, corruption can happen anywhere along the supply chain, from individual or political payoffs at the highest levels to secure concession rights, to bribes paid to customs officials to avoid export inspections and kickbacks to financial institutions to ignore records of illegal financial flows, to name a few.

These corrupt practices are costly for the environment, often leading to illegal and unsustainable deforestation and forest degradation, and they can be costly for companies as well. If caught, companies can incur hefty legal penalties

and fines. For example, violations of the United States Foreign Corrupt Practices Act (FCPA) accounting provisions can result in up to USD 25 million in fines for companies, and this does not include the cost of reputational damage. Corruption causes serious harm to the forest products industry, affecting prices and profit margins, decreasing return on investment, and resulting in costly delays while kickbacks are negotiated. Despite this, individual companies can be motivated by a variety of factors to engage in corrupt activities; corruption may be viewed as an advantage in terms of access to relationships, lower costs and higher profits, and greater efficiencies (Nichols 2012).

Despite these temptations, evidence suggests that companies that use effective strategies to avoid corruption can reduce costs from enforcement actions while also gaining a range of advantages including stronger long-term growth, more commercial opportunities (especially related to public procurement), and a more loyal work force (Jenkins 2017). Robust corporate anti-corruption compliance programs, either mandated by law or adopted voluntarily, and corporate engagement in collective action initiatives have been proven to reduce corruption more broadly (Pelizzo et al. 2016). Although use of these measures in the forest products sector is less documented than for other sectors, the prevalence of corruption in the sector and its widespread social, economic and environmental impacts point to the urgency for forest products companies, industry associations, the natural resource practitioners in non-governmental organizations (NGOs), and donor and government agencies that work with them, to tackle forest sector corruption by supporting or directly implementing such strategies. This topic brief sets forth recommendations for approaches these stakeholders can take in the fight against corruption.

Causes of corruption risk in the forest sector

In the forest sector, corruption can occur anywhere along the supply chain. Examples of corruption range from government officials awarding forest concessions to their family or friends, government authorities and prosecutors accepting bribes to ignore violations of laws, to nepotism in government forest agencies, to customs officers accepting bribes to enable shipment of illegal timber, to ministers using forest receipts to pay for political campaigns, among others.

To effectively tackle the problem, the causes of corruption risks must be understood. Drivers and facilitating factors of corruption in the forest sector include:

» Inconsistent policy and legal frameworks: in many places, forestry legislation and processes

for its implementation are ambiguous or lack harmonization with other legislation.

» Concentration of powers and discretionary powers, including lack of oversight and controls, reduced public accountability.

» Lack of funding to monitor forest harvesting activities.

» High demand for and high prices of certain timber species combined with low risk of penalties and sanctions for timber legality violations, plus weak judicial systems.

» Lack of transparency in permitting.

» Lack of transparent company ownership.

» Unclear or unenforced land and resource access rights.

» Social and peer pressure to cut corners.

» Low salaries and poor working conditions in the sector (Kishor and Demania 2007).

» Companies' own internal ethics, culture and compliance systems and processes, or the lack thereof.

The environmental, social and economic impacts of forest-related corruption

Corruption in the forest sector has far-reaching consequences for people and the planet. Research shows that corruption is a contributing factor to deforestation (Seneca Creek & Wood Resources International 2004, Kishor & Demania 2007, Koyuncu and Yilmaz 2009, Mendes & da Silva 2009, INTERPOL 2016). The environmental impacts of both deforestation and forest degradation include biodiversity loss, soil erosion, disruption of hydrological cycles, and carbon emissions that exacerbate climate change. Social impacts of deforestation and forest degradation include restriction of local communities' access to natural resources and threats to their livelihoods, if not their survival.

Corruption also facilitates illegal logging and the illegal forest products trade. One study by Transparency International Indonesia illustrates how corruption enables illegal behavior in the forest sector in the Aceh, Papua, and Riau regions. Corrupt practices allow logging operations in protected areas, give access to licenses to make illegal operations look legitimate, affect spatial planning, help various actors falsify certifications and manipulate data, and put pressure on companies that do not pay bribes (Transparency International 2011). This kind of corrupt behavior, when extrapolated to a global scale, translates to national governments losing billions of dollars in tax revenue, industry losing between US$19-47 billion in profits, and an undermining of forest governance that leads to reduced compliance with forest regulations and a drop in confidence in public officials in the forest sector (INTERPOL 2016).

Corporate engagement approaches for natural resource practitioners

To determine how to engage companies toward anti-corruption objectives, or whether to engage them at all, natural resource practitioners who work with companies should assess a company's existing anti-corruption commitments, leadership support for and investment of resources in anti-corruption efforts, and consider the different contexts within which companies operate. Experience varies, but studies indicate that a company's decision to engage in corrupt activities is influenced by company size, location, business environment, market position, laws, and penalties, and sector-wide or other cultural norms. For example:

» In some settings, smaller firms are more likely to pay bribes than larger companies because they are less likely to have strong governance structures and internal control mechanisms to detect and address corruption, they often have less bargaining power with officials that extort bribes than larger companies, and are more likely to be overlooked by enforcement officials (Pelizzo et al. 2016).

» Companies may be more inclined to participate in bribery if they perceive the courts to be corrupt (Pelizzo et al. 2016)

» Multinationals may be more inclined to participate

in anti-corruption efforts because identifying corruption risks can lead to better compliance with regulations (and avoidance of costly penalties); anti-corruption programs are seen by shareholders, investors and customers to correlate to good company performance; and anti-corruption programs can have a positive influence on a business's bottom line. For example, research indicates that although more corrupt large multinational firms may benefit from stronger sales in riskier markets, they become less profitable as additional costs from paying bribes are not fully recovered from higher prices/greater sales (Healy and Serafeim 2016).

» Corruption also is shown to increase a company's

costs. An OECD study indicates that bribery raises business costs by an average of 10.9% of the value of a given transaction and 34.5% of profits (OECD 2014:8).

» Companies that have integrity systems in place and are transparent usually have greater access to capital because they have a lower risk profile for investors (Firth, Wang and Wong 2015).

In some contexts, however, there may be no incentives for complying with anti-corruption laws, either because the laws are weak, anti-corruption enforcement is negligible, or because companies perceive that they will be at a disadvantage if they do not adopt corrupt practices given their prevalence in a particular country

Box 1: Anti-corruption regulations

The international agreements, laws and regulations that have been established to deter private sector corruption globally are myriad and complex. Among the most important, because they apply to large markets and have been used to pursue corrupt actions by corporations, are the following. Robust and effectively implemented anti-corruption compliance programs are critical for compliance with these regulations and can also benefit a company by supporting more ethical operations increasingly demanded by shareholders and civil society organizations.

» The **Organization for Economic Co-operation and Development's (OECD) Anti-Bribery Convention** of 1997 aims to reduce political corruption and corporate crime. It requires signatory countries to issue and enforce laws that criminalize the act of bribing a foreign public official in international business transactions. A 2017 study revealed that multinational corporations in countries that signed the OECD convention were less likely to engage in bribery than those in countries that were not party to the Convention (Jensen & Malesky 2017).

» The **United Kingdom (UK) Bribery Act** is an example of a national law resulting from the Anti-Bribery Convention. It incorporates a strict liability offence for companies that fail to prevent bribery, placing a burden of proof on companies to show they have adequate procedures in place to comply. It also establishes strict penalties for offering and receiving bribes by individuals as well as companies. The Bribery Act presents heightened liability risks for UK companies, directors and individuals and provides a powerful incentive to have strong, up-to-date and effective anti-bribery policies and systems in place; if an offense is detected, adequate procedures are a company's only defense.

» The **United States Foreign Corrupt Practices Act (FCPA)** is the oldest of the laws listed here and contains both anti-bribery and accounting provisions. The anti-bribery provisions prohibit US persons and businesses, US and foreign public companies listed on stock exchanges in the US (issuers), and certain foreign persons and businesses acting while in the US from making corrupt payments to foreign officials to obtain or retain business. The FCPA's accounting provisions attempt to prevent the falsification of corporate books and records to cover up corporate bribery. Similar to the UK Bribery Act, if evidence of corruption in a company's dealings or supply chains comes to the attention of law enforcement agencies, under FCPA it is critical for a company to be able to show that it has an effective anti-corruption compliance program in place.

or sector. Engaging with companies operating in those areas or subject to those norms may be fraught with challenges, so it would be more strategic for natural resource practitioners to engage with companies that are positioned to more readily benefit from adopting anti-corruption measures.

Once potential allies and their likelihood of committing to actively addressing corruption in their supply chain have been identified, a natural resource practitioner can engage these companies on addressing forest crime and better identifying and mitigating corruption risk, emphasizing the importance of:

1. adopting and implementing effective anti-corruption compliance programs, including those mandated by laws and regulations and those adopted voluntarily, and

2. participating in collective action initiatives.

A closer look at compliance programs

Formal anti-corruption compliance programs are the most common means by which individual companies combat corruption. This is largely because of anti-bribery laws (see Box 1), though in some cases companies establish compliance programs voluntarily, for example to reduce reputational risk or because they have joined the UN Global Compact. Additionally, laws addressing illegal logging and trade globally, such as the EU Timber Regulation (EUTR) and the US Lacey Act, along with related mechanisms like the EU Voluntary Partnership Agreements under the EU Forest Law Enforcement Governance and Trade (EU FLEG-T) Action Plan, are designed to drive the improvements in accountability, transparency, and integrity that are

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Box 2: Case Study: Lumber Liquidators and the US Lacey Act - the knock-on effects of illegal logging legislation in reducing corruption

In 2015, Lumber Liquidators, the largest US flooring retailer, pled guilty to violations of the US Lacey Act for importing millions of square feet of solid oak wood flooring harvested illegally in Russia and manufactured in China. While some of the charges related to a false declaration of the wood's origin, the company also faced charges of knowingly purchasing illegal wood from Russia for processing in China. The company ignored red flags when documentation from their Chinese suppliers indicated that allowable harvest volumes were lower than the quantity needed to manufacture Lumber Liquidators flooring. This was an indicator that corruption was at play - a legitimate harvest permit was used multiple times as a cover to launder illegally harvested timber.

The US Department of Justice (DOJ) issued a judgement that included USD 13.15 million in fines, including USD 7.8 million in criminal fines, USD 969,175 in criminal forfeiture and more than USD 1.23 million as a community service payment, plus a mandatory compliance plan for Lumber Liquidators that reflected the principle that companies should be held to a higher standard of due diligence when sourcing wood from countries with high levels of corruption. The DOJ emphasized the company's failure to address red flags that the imports were illegally acquired, in particular because the imported wood came from a region known "to carry a high risk of [timber] being illegally sourced due to corruption and illegal harvesting" (US Department of Justice 2015). The case also suggests that companies should use heightened scrutiny when sourcing wood through manufacturers or dealers in countries with high corruption or lack of enforcement of timber legality. DOJ's compliance plan includes mandatory corporate oversight, risk assessment, supplier validation and document review aimed at "establish[ing] an unbroken and verified chain of custody from [Lumber Liquidators] back to the product's source using documentation down to the forest level" (US Department of Justice 2015).[1]

THE UNITED STATES
DEPARTMENT of JUSTICE

FOR IMMEDIATE RELEASE   Monday, February 1, 2016

Lumber Liquidators Inc. Sentenced for Illegal Importation of Hardwood and Related Environmental Crimes

Virginia Hardwood Flooring Company to Pay $13 Million, Largest Lacey Act Penalty Ever

https://www.justice.gov/opa/pr/lumber-liquidators-inc-sentenced-illegal-importation-hardwood-and-related-environmental

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[1] US Department of Justice compliance plan (available here).

essential to tackling corruption. Further, these laws and regulations require companies to exercise due diligence regarding the legality of wood and fiber products they procure, including elements that identify and address corruption risks. For example, the European Commission's guidance for EUTR states that companies should take additional steps to mitigate illegality risks when corruption risks are high in producer countries and official documents issued by authorities cannot be considered reliable (Transparency International EU & Global Witness 2017).

An anti-corruption compliance program is a critical component of a company's internal controls and is essential to detecting and preventing violations of anti-corruption laws and to avoiding the substantial costs that may result from failure to do so (see Box 2). To be effective, a compliance program must be tailored to a company's specific business and to the risks associated with that business. In the forest sector, these programs should respond not only to those laws for forestry and associated trade, but also labor, health and safety, which are other aspects of the forest products supply chain affected by corruption. Compliance programs should be dynamic and evolve as the business and the markets change.

Elements of an effective compliance program include (OECD 2010, US Department of Justice 2020):

1. A clearly articulated and visible corporate policy (see policy examples for Lowe's and The Coca Cola Company)

2. Strong, explicit and visible commitment and oversight from top management

3. Ensuring that policies and procedures are properly communicated throughout the organization

4. A thorough assessment of corruption risk throughout company operations and supply chains

5. Based on such an assessment, anti-corruption measures applicable to all personnel and entities over which a company has control, as well as third parties such as agents, consultants and business partners; a system of financial and accounting procedures

6. Incentives for the observance of such measures

7. Appropriate disciplinary procedures and enforcement

8. Documented training for all levels of the company

9. A system for internal and confidential reporting, and protection of individuals willing to report breaches

10. Continuous improvement: periodic testing and review

Companies may also seek to increase the effectiveness of their anti-compliance program through **third-party certification** programs. In 2017, the International Organization for Standardization (ISO) launched the ISO37001 standard for anti-bribery management systems to prevent, detect and address bribery in global value chains. The standard gives corporates processes and procedures to address bribery, but whether those are deployed effectively requires testing and assurance, which is not required by the certification.[2]

Although they can offer value to companies when they focus on verifying the existence of rigorous processes and systems to stem corruption, certification programs provide the most benefit to companies when they are designed to verify the implementation of these processes and systems and that they deliver results (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012). Companies should undertake rigorous transaction testing to ensure corruption risks are effectively identified and addressed, that processes outlined in the anti-corruption program are being followed by all parts of the business, and legal and compliance

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[2] The Unaoil case points up the shortcomings of anti-corruption certification where it does not focus on outcomes and impact. Three UK businessmen from Unaoil pleaded guilty in the US to bribing officials in nine countries in Africa and the Middle East over 17 years to secure oil and gas contracts, even though Unaoil had certification from a reputable due diligence provider. Unaoil was also prosecuted in the UK on these corruption-related charges. With more than $6 million in bribes paid out by the company, it is clear that having ISO certification for anti-bribery systems did not guarantee effective program implementation. More information on the US case can be found here. More information on the UK case can be found here.

Box 3: Learning from the Maritime Anti-Corruption Network (MACN) with relevance to the forest sector One initiative of MACN was to collect data on types of corruption in Argentine ports, in which they identified two important risk areas: agricultural inspections, for which bribes were solicited to overlook allegedly unclean grain holds before new goods could be loaded, and customs clearance, where bribes were solicited for alleged failure to comply with customs declarations. To counter these problems, MACN worked with a local partner and other stakeholders to engage the Argentine government ministries in re-writing the regulations for surveying vessel holds and for customs inspections. MACN is now supporting the rollout of the new regulations with training and has advocated for the establishment of an independent transparency unit within the government. Given that the MACN consists of competitors, it is difficult for Network members to monitor and enforce commitments to refuse paying bribes, so the Network has relied on civil society organizations to put pressure on port authorities and customs inspectors. It also draws on its international membership to leverage diplomatic influence and exert government-to-government pressure on ministries and ports. A similar initiative in the forest sector that leverages corporate influence together with government-to-government and civil society pressure could help reduce corruption with port authorities and customs inspectors that deal with wood shipments.	**Collective action initiatives** Those committed to combatting illegality and corruption in the forest sector can consider models of voluntary anti-corruption collective action initiatives across a variety of industries. Examples of corporate-led collective action initiatives that have been designed to address corruption include: » The World Economic Forum's **Partnering Against Corruption Initiative (PACI)**: PACI brings together business leaders, international organizations and governments to address corruption risks and promote transparency across sectors. » The **Infrastructure Transparency Initiative (CoST)**: CoST brings together government agencies for procurement and oversight, private sector consultants and contractors and civil society to drive transparency and reduce corruption in construction projects. » The **Maritime Anti-Corruption Network (MACN)**: Launched by eight maritime shipping companies in 2011 to create a joint mechanism for addressing corruption challenges at ports around the world, MACN now has more than 65 corporate members. Members required to publicly commit to an integrity pact aimed to address corruption and eradicate its root causes (See Box 3). » The **Extractive Industries Transparency Index (EITI)**: A collective action approach to tackle corruption that involves governments, civil society and the private sector. EITI is a global standard implemented by countries to promote open and accountable management of oil, gas and mineral resources, and some countries have expanded the scope to include forest resources (see below).

personnel are making appropriate decisions. A more qualitative assessment of the effectiveness of training programs and how readily the ethical culture is adopted by employees and managers should also be made. Such data is required by US FCPA and similar legislation in other countries in order for companies to not only demonstrate the existence of an anti-corruption program, but to also be able to show that the program is mitigating the risk and incidence of corruption and is providing a credible response if impropriety occurs.

Currently there is no industry-led, forest-sector specific collective action approach to anti-corruption, but there are examples of wood products trade associations that have provisions to address illegal logging and trade and related corruption among their members. The UK Timber Trade Federation, for example, requires members to pledge to adhere to a code of conduct

and to implement a responsible procurement program. The [International Wood Products Association](#) in the US offers compliance training to its members on the FCPA and the Lacey Act. These types of programs to support association members to address illegality and corruption could strengthen enabling conditions and the establishment of a formalized collective action approach in the forest products sector.

Applying EITI in the forest sector

The EITI requires countries to publish information related to contracts, production, operating costs and revenues, which enables stakeholders (Civil Society Organizations, parliamentary agencies, etc.) to compare what is reported as revenue to what should be reported. The premise behind EITI is that greater transparency will drive greater accountability. Both [Liberia](#) and [Myanmar](#) have implemented EITI for forest resources.

EITI participating countries must commit to a series of requirements, including conducting a multi-stakeholder process that facilitates the participation of companies. Company disclosure of payment and tax information is critical to EITI's success. EITI implementing countries must ensure that companies are fully engaged in the EITI process and that there is an enabling environment for companies to participate. Companies also have an option to become «EITI Supporting Companies, » that commit to go beyond standard reporting requirements to publicly support EITI and its active implementation.

EITI can inform policy reform and appropriation decisions and can help to pinpoint corruption. In Liberia, for example, the EITI helped civil society organizations to identify discrepancies with the issuance of forest concessions that over-lapped with community forests. As a result, the Forest Minister and his deputies were charged with economic sabotage. Although there is some evidence of EITI's impact on reducing corruption in some countries, it is context dependent, for example, indicating success in those countries with strong civil society participation, and does not readily enable distinguishing between drops

in overall corruption vs. corruption in the extractives sector ([U4 2017](#)). Another U4 study indicates that EITI's effectiveness could be enhanced by adapting its theory of change to a country's particular context, which would provide pathways to drive greater transparency and accountability in extractive sector governance, while establishing systematic monitoring to assess progress to improvements ([U4 2020](#)). There is still a need for more comprehensive research to measure the effects of increased transparency on natural resource corruption and the forest sector more specifically, but supporting companies to implement best practices for their EITI reporting can be one way to drive more accountability and shine a light on possible nodes of corruption in the forest sector.

What makes collective action initiatives work?

Research suggests that individual companies can be enticed to join in a collective action initiative if it is organized as an exclusive club focused on a particular thematic issue ([Potoski & Prakash 2005](#)). Anti-corruption clubs typically seek to influence companies to engage in self-regulation that includes:

» making public pledges to zero tolerance for corruption, which incentivizes participants to implement their commitments to avoid reputational risk;

» making commitments to transparency and financial disclosure, which enhances accountability; and

» reporting incidents in which their employees face demands for bribes, which also drives accountability and provides information for the public about bribery "hot spots."

Effective monitoring (both hard and soft monitoring) is also key to the success of collective action initiatives. Hard monitoring usually involves audits by third parties and sanctions if compliance is not met. Soft monitoring involves the establishment of norms and the operating assumption that members will comply given reputational risks even though there are no formal mechanisms to ensure they are adhering to the rules.

If companies that participate in collective action initiatives are required to be more transparent about their transactions, one theory is that they will be more likely to implement their commitments because they will be held accountable. But research indicates that this is the case only under certain conditions (Lindstedt & Naurin 2010, Kosack & Fung 2013). For many companies operating in countries with high levels of corruption, corruption is commonly considered the optimal way to do business because it is perceived to translate into more profit. Broader institutional support for following the rules must exist in the country where the company operates, and civil society has to have the capacity and political freedoms to scrutinize corporate action in order for transparency to translate to accountability.

Also, some studies indicate that collective action needs strong monitoring systems to drive ethical behavior. For example, the United Nations Global Compact (UNGC) is a voluntary initiative that promotes companies' adoption of socially and environmentally responsible policies that contain anti-corruption commitments, but it has only a norm-based monitoring scheme and does not require formal audits. One study of 3,000 US firms over a ten-year period suggests that UNGC membership has no notable effect on members' human rights and environmental performance compared to non-members (Berliner & Prakash 2015). This indicates that Compact members can benefit from the reputational benefits of participation without having to change their practices because there is no substantive monitoring or enforcement.

Another example is Transparency International's Integrity Pacts that involve written agreements between governments and private bidders to prohibit bribery and collusion during public procurement bidding. Trust among the actors is needed for an Integrity Pact's success, but other factors facilitating the effective functioning of a Integrity Pact is the government will to participate, transparency of information and independent monitoring systems for the procurement bidding process (Basel Institute on Governance 2015).

Lessons and recommendations

For companies

» Adopt robust anti-corruption compliance programs that go beyond compliance with legal requirements

» Join anti-corruption collective action initiatives or encourage their creation within wood industry trade associations

For natural resource practitioners in NGOs, donor agencies or government agencies

» Work with academics to analyze and understand corruption risk thoroughly before designing anti-corruption responses for the forest sector.

» Once norms and contexts are understood, natural resource practitioners can tailor company guidance accordingly, including how companies should establish and implement compliance systems based on strong internal controls that meet or go beyond the requirements of laws and regulations

» Support companies and trade associations in developing anti-corruption controls that are effective in the specific contexts with which they are familiar

» Help shape and encourage companies to join anti-corruption collective action initiatives

» Develop forest sector reform agendas (policy, legislative, institutional)

» Support law enforcement capacity and civil society monitoring and oversight

For industry trade associations (those for concessionaires, smallholders, or wood product manufacturers)

» Embed anti-corruption compliance training within existing programs for members to comply with timber regulations

» Form anti-corruption collective action initiatives

Learn more

There is an emerging international consensus on good practices for developing and implementing effective anti-corruption compliance programs to prevent and detect foreign bribery. Global multi-national organizations, government agencies, civil society organizations and industry associations have developed detailed guidance to assist companies in this regard. Examples include:

» Asia-Pacific Economic Cooperation: _Anti-Corruption Code of Conduct for Business_

» Center for International Private Enterprise (CIPE): _Anti-Corruption Compliance for Global Value Chains_

» International Chamber of Commerce: _ICC Rules on Combating Corruption_

» OECD: _Guidelines for Multinational Enterprises_; _Good Practice Guidance on Internal Controls, Ethics and Compliance, 2010_

» Open Government Partnership (OGP): _Beneficial Ownership Transparency Guidance_

» Transparency International: _Business Principles for Countering Bribery_; _Assurance Framework for Corporate Anti-Bribery Programs_

» UN Global Compact: _Fighting Corruption in the Supply Chain: A Guide for Customers and Suppliers_

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