

Anti-corruption

Global Conference on Sustainability and Reporting

Innovation.
Integration.
Information.

Main features

- Reporting requirements and guidance for **ethics and integrity, anti-corruption** – including risk assessment, training and communication, business partners, collective action, confirmed incidents, public legal cases – and **political donations**
- Linkages to the **OECD** Guidelines for Multinational Enterprises and the **UN Global Compact** Principles, to facilitate reporting against these initiatives with the G4 Guidelines

General Standard Disclosures

One General Standard Disclosure **for all organizations** to be ‘in accordance’ – Core option:

G4-56

- a. Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.

GUIDANCE



General Standard Disclosures

Two additional General Standard Disclosures for all organizations to be 'in accordance' – **Comprehensive** option:

G4-57

- a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.

G4-58

- a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.

Anti-corruption Aspect: Content overview

DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; Aspect-specific p. 205

INDICATORS

G4-SO3

Total number and percentage of operations assessed for risks related to corruption and the significant risks identified

Guidance p. 206

G4-SO4

Communication and training on anti-corruption policies and procedures

Guidance p. 207

G4-SO5

Confirmed incidents of corruption and actions taken

Guidance p. 208

Public Policy Aspect: Content overview

DISCLOSURES ON MANAGEMENT APPROACH



 Guidance: Generic DMA pp. 64-65; **Aspect-specific** p. 209

INDICATORS



Total value of political contributions by country and recipient/beneficiary

 Guidance p. 210

Example: Indicator

G4-S03

TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION AND THE SIGNIFICANT RISKS IDENTIFIED

- Report the total number and percentage of operations assessed for risks related to corruption.
- Report the significant risks related to corruption identified through the risk assessment.

GUIDANCE

Relevance

Efforts to manage risks of incidents of corruption require a system that has supporting procedures in place. This Indicator measures the extent of the risk assessment's implementation across the organization. Risk assessments help to assess the potential for incidents of corruption within and related to the organization, and help the organization to design policies and procedures to combat corruption.

Compilation

Identify operations assessed for risks related to corruption. This refers to either a formal risk assessment focused on corruption

or the inclusion of corruption as a risk factor in overall risk assessments.

Definitions

See Glossary in *Implementation Manual*, p. 244

- Corruption
- Operation

Documentation sources

Potential information sources include monitoring reports, risk registers or risk management systems.