Anti-corruption

Global Conference on Sustainability and Reporting
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
One General Standard Disclosure for all organizations to be ‘in accordance’ – Core option:

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

**G4-DMA**
- Guidance: Generic DMA pp. 64-65; Aspect-specific p. 209

INDICATORS

**G4-SO6**
- Total value of political contributions by country and recipient/beneficiary
- Guidance p. 210
Example: Indicator

**G4-SO3**

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

a. Report the total number and percentage of operations assessed for risks related to corruption.
b. 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.