# Anti-Corruption

## *Topical Requirement*

## *User Guide*



The Institute of
Internal Auditors

# Contents

**Overview of Topical Requirements** ..... **1**

Applicability, Risk, and Professional Judgment ..... 1

Performance, Documentation, and Reporting ..... 2

Quality Assurance ..... 3

Anti-Corruption ..... 3

Top Corruption Risks ..... 5

Conformance ..... 6

**Considerations** ..... **7**

Governance Considerations ..... 7

Risk Management Considerations ..... 8

Control Process Considerations ..... 9

**Appendix A. Mapping the Requirements** ..... **16**

**Appendix B. Application Scenarios** ..... **20**

**Appendix C. Optional Documentation Tool** ..... **23**

Anti-Corruption Governance ..... 23

Anti-Corruption Risk Management ..... 25

Anti-Corruption Controls ..... 25

**Appendix D. Anti-Corruption References** ..... **28**

# Overview of Topical Requirements

Topical Requirements are an essential component of the International Professional Practices Framework® along with the Global Internal Audit Standards™ and Global Guidance. The Institute of Internal Auditors requires the Topical Requirements to be used in conjunction with the Global Internal Audit Standards (Standard 4.1 Conformance with the Global Internal Audit Standards), which provide the authoritative basis of the required practices. References to the Standards appear throughout this guide as a source of more detailed information.

Topical Requirements formalize how internal auditors address prevalent risk areas to promote quality and consistency within the profession. The Internal Audit Mandate clearly defines the scope and types of services undertaken by the internal audit function, including consideration of Topical Requirements (Standard 6.1 Internal Audit Mandate). Topical Requirements establish a baseline and provide relevant criteria for performing assurance services related to the subject of a Topical Requirement (Standard 13.4 Evaluation Criteria). Conformance with Topical Requirements is mandatory for assurance services and recommended for evaluation during advisory services. Topical Requirements are not intended to cover all potential aspects that should be considered when performing assurance engagements; rather, they are intended to provide a minimum set of requirements to enable a consistent, reliable assessment of the topic.

Topical Requirements clearly link to The IIA's Three Lines Model and the Standards. Governance, risk management, and control processes are the main components of Topical Requirements, aligning with Standard 9.1 Understanding Governance, Risk Management, and Control Processes. In reference to the Three Lines Model, governance links to the board/governing body, risk management links to the second line, and controls or control processes link to the first line. While management is represented in both the first and second lines, the internal audit function is depicted in the third line as an independent and objective assurance provider, reporting to the board/governing body (Principle 8 Overseen by the Board).

## Applicability, Risk, and Professional Judgment

Topical Requirements must be followed when internal audit functions perform assurance engagements on subjects for which a Topical Requirement exists or when aspects of the Topical Requirement are identified within other assurance engagements.

As described in the Standards, assessing risk is an important part of the chief audit executive's planning. Determining the assurance engagements to include in the internal audit plan requires assessing the organization's strategies, objectives, and risks at least annually (Standard 9.4 Internal Audit Plan). When planning individual assurance engagements, internal auditors must assess risks relevant to the engagement (Standard 13.2 Engagement Risk Assessment).

When the subject of a Topical Requirement is identified during the risk-based internal audit planning process and is included in the audit plan, then the requirements outlined in the Topical


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Requirement must be used to assess the topic within the applicable engagements. In addition, when internal auditors perform an engagement (whether included or not in the plan), and elements of a Topical Requirement emerge, the Topical Requirement must be assessed for applicability as part of the engagement. Lastly, if an engagement is requested that was not originally in the plan and includes the topic, the Topical Requirement must be assessed for applicability. (See Standard 9.4 regarding changes to the audit plan.)

Professional judgment plays a key role in applying the Topical Requirement. Risk assessments drive chief audit executives' decisions about which engagements to include in the internal audit plan (Standard 9.4). Additionally, internal auditors use professional judgment to determine which aspects will be covered in each engagement (Standards 13.3 Engagement Objectives and Scope, 13.4 Evaluation Criteria, and 13.6 Work Program) and to identify the resources necessary to achieve the engagement objectives (Standard 13.5 Engagement Resources).

Not all individual requirements may apply to every engagement, and some may be fulfilled through other approaches. If a requirement is excluded or superseded by other regulatory or contractual requirements or addressed through implementation of procedures in conformance with the Standards, the rationale must be documented and retained. Conformance will be evaluated during quality assessments (Standard 4.1 Conformance with the Global Internal Audit Standards).

Conformance with the Topical Requirement must be documented using auditors' professional judgment as described in Standard 14.6 Engagement Documentation.

While the Anti-Corruption Topical Requirement provides a baseline of control processes to consider, organizations that evaluate the risk topic as very high may need to assess additional aspects.

If a chief audit executive determines that the internal audit function does not have the required knowledge to perform engagements on a Topical Requirement subject, the work may be contracted with an external service provider (Standards 3.1 Competency, 7.2 Chief Audit Executive Qualifications, 10.2 Human Resources Management). Chief audit executives may find The IIA's Internal Auditing Competency Framework™ a helpful resource. The Standards apply to any individual or function that provides internal audit services, whether an organization employs internal auditors directly, contracts them through an external service provider, or both. The chief audit executive retains the ultimate responsibility for ensuring conformance (Principle 12: Enhance Quality). In addition, if the chief audit executive determines internal audit resources are insufficient, the chief audit executive must inform the board about the impact of insufficient resources and how any resource shortfalls will be addressed (Standard 8.2 Resources).

## Performance, Documentation, and Reporting

When applying Topical Requirements, internal auditors also must conform with the Standards, conducting their work in alignment with Domain V: Performing Internal Audit Services. The standards in Domain V describe planning engagements (Principle 13: Plan Engagements Effectively), conducting engagements (Principle 14: Conduct Engagement Work), and communicating engagement results (Principle 15: Communicate Engagement Results and Monitor Action Plans).


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Topical Requirements are designed to support consistent and high-quality internal audit practices. They are to be applied in conjunction with applicable local laws, regulations, supervisory expectations, and other professionally recognized frameworks, which may impose additional or more specific requirements. Internal auditors may have already developed engagement work programs and testing procedures based on these regulations and frameworks. Internal auditors should reconcile their intended anti-corruption control testing and any reliable testing provided by other internal and external assurance providers (Standard 9.5 Coordination and Reliance) to the Topical Requirement to ensure adequate coverage, minimize duplication, and enhance overall value.

Coverage of the Topical Requirement can be documented in either the internal audit plan or the engagement work program based on auditors' professional judgment. One or more internal audit engagements may cover the requirements. In addition, not all requirements may be applicable. Evidence that the Topical Requirement was assessed for applicability must be retained, including a rationale explaining any exclusions (Standard 4.1 Conformance with the Global Internal Audit Standards).

## Quality Assurance

The Standards require the chief audit executive to develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function (Standards 8.3 Quality, 8.4 External Quality Assessment, and 12.1 Internal Quality Assessment). The results must be communicated to the board and senior management. Communications must report on the internal audit function's conformance with the Standards and achievement of performance objectives.

Conformance with Topical Requirements should be considered in supervisory activities at the engagement level (Standard 12.3 Oversee and Improve Engagement Performance) and will be evaluated in quality assessments.

## Anti-Corruption

The Anti-Corruption Topical Requirement identifies corruption as the abuse of entrusted power for private or organizational gain. The IIA further defines corruption as acts in which individuals wrongfully use their influence in a business transaction to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another (for example, kickbacks, self-dealing, or conflicts of interest).[1]

In both the public and private sectors, corruption encompasses a wide range of unethical and illegal behaviors that undermine integrity, transparency, and fairness in decision-making. This Topical Requirement is intended to cover the topic of corruption, including bribery, and is not intended to cover other types or categories of fraud.

Anti-corruption activities are designed to prevent, detect, or mitigate corrupt or fraudulent conduct. The financial costs of corruption are estimated to have a significant impact on the global economy, which highlights the critical need for anti-corruption programs and robust

1. Urton Anderson, Michael J. Head, Cris Riddle, Mark Salamasick, and Paul J. Sobel, *Internal Auditing: Assurance and Advisory Services*, 6th ed. (Internal Audit Foundation, 2025), 221.


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control processes. Corruption not only weakens trust in organizations, corporations, government, and elected officials, but may also irreparably harm the communities where such activities occur.

Every organization is at risk of corruption, regardless of size, industry, or jurisdiction. The ultimate impact of corruption is largely driven by the external environment in which the organization operates, how the organization designs its internal processes and controls to operate in that environment, and the ethical culture within the organization. Organizations operating in such environments require stronger governance, risk management, and control processes.

External factors in an organization's operating environment that elevate corruption risks include:

- Weak regulatory or operational restraints in financial services organizations and specific professional industries (such as legal, accounting, construction, and real estate).
- Government turmoil or weak enforcement of laws and regulations.
- Persistent and systemic corruption normalized in governance practices.
- Geopolitical instability.
- Market volatility.
- Key resources controlled by only a few.
- Fierce competition for emerging markets.
- Significant interaction between the public and private sectors, such as in the use of natural resources.
- Limited transparency.
- High-risk third-party relationships.

The external corruption landscape can be navigated by establishing appropriate, adequate, and effective governance, risk management, and control processes to mitigate corruption risks. This is where internal audit functions in both the public and private sectors play a critical role in helping organizations prevent, detect, and mitigate corruption.

While the role of internal audit functions in combating corruption is widely recognized and encouraged in many regions, it is not always mandated. Nonetheless, internal auditing is uniquely positioned to evaluate the organization's tone at the top, assess controls over third parties and business processes susceptible to corruption, identify indicators and anomalies, and provide assurance that controls are appropriately designed and implemented to meet the organization's objectives. Internal auditing's role is to provide independent assurance and advisory services regarding anti-corruption governance, risk management, and controls, rather than to conduct corruption investigations.

It is important that the internal audit function has appropriate authority to perform assurance and advisory work on anti-corruption topics, in alignment with international and jurisdictional laws and regulations, the internal audit mandate, and the internal audit charter (Standards 6.1 Internal Audit Mandate and 6.2 Internal Audit Charter). It is also important to understand that corruption is a technical topic; therefore, the internal audit function must ensure it collectively possesses the competencies to perform its work in this area or obtain the necessary


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competencies (Standard 3.1 Competency). If the internal audit function or any internal auditors have roles in an anti-corruption program or in elements such as whistleblowing protocols, the affected auditors must consider their objectivity and, if necessary, disclose their roles in accordance with Principle 2: Maintain Objectivity and Standard 7.1 Organizational Independence.

## Top Corruption Risks

The number and types of corruption schemes vary; however, international standards, industry guidance, and regulatory bodies generally focus on corruption risks in these areas:

- **Bribery and kickbacks**: Bribery is a specific form of corruption, broadly defined as promising, offering, giving, soliciting, or accepting an undue advantage (something of value) to or from a public official or private-sector employee. The bribe — either direct or indirect — is to influence them to act or refrain from acting in their official duties. Kickbacks are a form of bribery in which an individual receives — directly or indirectly — something of value after they use their official duties to benefit one or more third parties, usually to the detriment of their own organization.
- **Donations:** Corrupt payments may be disguised as donations to charities or as political contributions to a particular candidate or party. While many of these entities may appear to be properly registered and incorporated in their respective jurisdictions, they can be used as conduits to funnel corrupt payments to individuals and public officials. Corrupt donations can include cash or monetary payments, property, equipment, materials, supplies, scrap, or raw materials.
- **Conflicts of interest**: This is a situation in which a public or private individual has undisclosed personal connections that are, or could become, intertwined with their official duties. Such circumstances create a risk that personal interests will influence professional judgment or actions. These individuals could abuse their position, duties, and/or responsibilities to benefit themselves and/or third parties. Employees with close, frequent working relationships with third parties may be more susceptible to inappropriate interactions.
- **Facilitation payments**: In many jurisdictions, public officials may request or demand small unofficial bribes to expedite routine or administrative actions for which the payer is already entitled. These bribes are referred to as facilitation payments. Many governments will consider these types of payments as illegal forms of corruption.
- **Accounting deficiencies**: Poor financial controls can allow for corrupt transactions within an organization's financial records. This may include corrupt practices such as intentionally manipulating financial statements.
- **Gifts and entertainment**: The giving and receiving of gifts and other forms of entertainment are common methods of corruption. Examples of attempts to influence decisions or secure favorable treatment can range from small, frequent entertainment (such as popular sporting events) to larger, one-time acts (such as giving public officials premium tickets to coveted concerts or other high-profile events). Examples of gifts may range from cash or cash equivalents (such as gift cards, prepaid debit cards, and vouchers) to high-value luxury items. Repeated low-


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value gifts or entertainment may, in aggregate, create a perceived conflict of interest.

- **Hiring of related parties**: Corruption can occur when an individual is hired as a favor for a third party, or at the request or direction of a third party, in exchange for an improper benefit. For example, a government official requests that an organization hire their nephew in exchange for awarding the organization a contract.
- **Sponsored travel**: In many industries and countries, it may be customary or contractual for an organization to cover the travel expenses of another party, such as public officials or representatives of a third party, when performing official duties (such as touring a new facility or receiving contractual training). Sponsored travel can become corrupted when official travel is enhanced with amenities such as first-class seating, luxury hotels, cash advances, sightseeing tours, or the presence of family members. In some instances, the trip may be purely personal and disguised as an official trip.
- **Sponsorships:** A sponsorship occurs when an organization pledges funds or assets to support an individual, organization, or activity in exchange for name recognition or to promote the organization's brand or image. In corrupt sponsorships, the individual, organization, or activity may be false or misrepresented to disguise the recipients who are providing the improper benefit to the sponsor organization.

Although these are the most common corruption risk areas, auditors should also be aware of evolving corruption techniques. For example, artificial intelligence is increasingly being used to generate realistic messages and impersonate individuals, creating a false sense of urgency that can lead to hasty decision-making and the sharing of confidential information.

## Conformance

It is important for an organization to balance the types of controls to deter, prevent, detect, and respond to corruption risks. Additionally, auditors should recognize that controls may be automated or require manual implementation, underscoring the need for strong governance structures, such as policies, procedures, and training, to raise awareness.

To adequately assess anti-corruption efforts within an organization, internal auditors must understand the organization's risk implications and recognize indicators of corruption that may require further investigation (Standard 13.2 Engagement Risk Assessment). This Topical Requirement does not cover investigations into corruption activities; rather focuses on providing a baseline for the internal auditor's assessment.

Some internal auditors, including those in the public sector, may have investigative authority and/or be required by law to refer suspected corruption to prosecutors, an inspector general, or another audit or investigative authority. If indicators of corruption are uncovered during an assurance or advisory engagement, this duty applies even though the engagement itself is not an official investigation.

Conformance with this Topical Requirement is not intended to provide absolute assurance that an internal audit function will detect all acts of corruption within an organization.


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# Considerations

Internal auditors may use the following considerations to aid their assessment of the requirements in the Anti-Corruption Topical Requirement. The lettering of each consideration is cross-referenced to its corresponding requirement in the Topical Requirement. These considerations are illustrative examples intended to support professional judgment and are not mandatory requirements. Internal auditors should rely on professional judgment when determining what to include in their assessments.

Restrictions on public sector internal audit engagements due to legislation, government structure, or political environments are recognized as potential barriers to addressing certain aspects of this work. Internal auditors in the public sector should document such scope limitations as part of their risk assessment process and discuss identified limitations with management and others according to the internal audit function's methodologies (Standard 13.3 Engagement Objectives and Scope).

## Governance Considerations

To assess how governance processes are applied to anti-corruption objectives, internal auditors may review evidence that:

**A.** An anti-corruption program or core compliance components, established by senior management and approved by the board, is periodically evaluated and revised as necessary based on the results of risk assessments and incident follow-up. Senior management promotes integrity through a clear "tone at the top" and a culture of rewards and consequences, for example:

- Active engagement and communication around ethics policies, emphasizing a zero-tolerance attitude for corrupt activities through an intranet site, organizationwide meetings, or internal newsletters.
- Modeling of consistent ethical practices in decision-making by management.
- Providing ethical guidelines for the organization and its employees, established in alignment with the risk tolerance.
- Periodically publishing an organizational newsletter or intranet articles highlighting positive examples from employees and operations.
- Integrating ethical objectives into performance evaluations as an element for consideration for promotions.
- Aligning incentive and recognition programs with ethical behavior.
- Sharing consequences for violations.


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B. Anti-corruption expectations are documented in policies and procedures that cover:

- Prohibited conduct, such as accepting gifts in violation of policies.
- Whistleblowing and other programs that provide secure, confidential, and anonymous channels for reporting suspected corruption or inappropriate activities without fear of retaliation.
- Clear procedures for reporting perceived corruption issues, including how and to whom issues or concerns should be communicated or escalated.
- Investigation and follow-up for root cause identification and for adding to or changing controls based on detected and corroborated incidents.
- Consistent penalties applied for violations of the anti-corruption program and policies commensurate with the level of violation.
- Working with third parties (see Control Process Considerations, Section E).

C. Descriptions of anti-corruption management roles and responsibilities are documented, for example:

- Ownership of the program by senior management and oversight by the board, including accountability for implementation.
- Position descriptions with specific responsibilities, qualifications, and authority levels for decision-making and enforcement activities.
- Hiring and performance management practices for those employees with assigned accountability for anti-corruption roles and responsibilities, including specifications for training, autonomy, and access to the oversight body and to senior management.

D. Procedures for communicating with relevant stakeholders are documented. Procedures should:

- Include periodic reviews for needed updates.
- Align with international and jurisdictional laws.
- Require periodically reporting on the status of the actions taken regarding performance, risks, compliance, and reported allegations (specifically breaches of laws and regulations).
- Include collaborating with external auditors on corruption issues.

## Risk Management Considerations

To assess how risk management processes are applied to anti-corruption objectives, internal auditors may review evidence that:

A. Processes for routinely identifying, assessing, reviewing, and managing corruption risks are established, include defined roles and responsibilities, and sufficiently address key risks relevant to the organization (such as strategic, reputational, ethical, operational, financial, trade compliance, geopolitical, and legal). Evidence includes:


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- A formal organizationwide risk assessment (or the identification of activities with the potential for corruption) is conducted periodically and used in decision-making. Examples of operational risks that could arise include supply chain disruptions, loss of business opportunities, legal violations, sanctions, reputational damage, and improper payments of cash, travel, and nonmonetary benefits, such as for hospitality.
- AI or other tools are used for predictive risk analysis to reveal potential areas at greater risk of corruption before issues arise.
- The corruption risk appetite and tolerance, and expectations for response are communicated across the organization.

B. Risk responses are implemented based on the ranking and prioritization of risks, for example:
   - Management has allocated resources to anti-corruption controls and processes based on periodic reviews of risks and lessons learned from routine monitoring of the various components of the compliance program.
   - Controls and compliance activities related to anti-corruption are tied to risk rankings/risk severity.
   - Results of scenario analysis and stress testing are used to anticipate and respond to emerging threats.

C. Processes to manage and escalate corruption issues, and provide accountability are present, which may include:
   - Confidential whistleblowing channels.
   - A formal intake and case tracking system.
   - Defined escalation criteria, with high-risk triggers or noted regulatory exposure.
   - Independent investigation mechanisms.
   - Documented resolutions overseen by senior management.
   - Reporting to the board to ensure that issues are addressed and lessons learned are incorporated into the control environment.

## Control Process Considerations

To assess how control processes are applied to anti-corruption objectives, internal auditors may review evidence that:

A. The anti-corruption program and/or compliance elements are:
   - Adequately resourced with responsibilities assigned to key personnel within the organization.
   - Designed to deter, prevent, detect, and respond to actions that may lead to corruption.
   - Maintained, reviewed, and updated on a periodic basis, such as annually.


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- Developed according to current global guidance practices for anti-corruption.

B. Anti-corruption policies and procedures are accessible and communicated to all employees and relevant parties. Methods include:
   - Posting on the organization's intranet site.
   - Reference to policies and procedures in the onboarding of new employees.
   - Employees periodically sign acknowledgment forms indicating their understanding of key anti-corruption policies, such as zero-tolerance for bribery and disciplinary enforcement policies.
   - Adherence in the performance management process.

C. Anti-corruption training and awareness programs are required periodically for employees commensurate with the level of corruption risk associated with their position and duties. Examples of evidence to support conclusions around training programs include:
   - Records documenting employee training.
   - Performance metrics tracked to assess employee understanding and effectiveness of training.

D. A whistleblower or other similar program exists and includes:
   - A secure, confidential reporting channel that enables employees and external stakeholders to report concerns or suspicious activities, anonymously if desired. The channel may be managed by a third-party provider to improve access for external reporters and enhance anonymity.
   - Established monitoring roles for the reports received and procedures to triage and assign high-risk issues for further review or investigation.
   - Procedures and parameters to protect whistleblowers from retaliation. Evidence may include a system for verification and tracking, independent investigation, and reporting to the board.

E. Controls over third-party relationships prevent and detect corruption, especially regarding the potential for bribery and kickbacks. Established third-party controls may include:
   - Screening and contract reviews based on risk and prioritization of third-party relationships.
   - Onboarding procedures performed to limit corruption, such as:
   - Screening for denied parties or adverse media coverage.
   - Questionnaires to identify indicators of risk, such as how long the organization has been in business.
   - Verification of resources, expertise, and physical existence of third-party operations.
   - Requirements for anti-corruption training.


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- Contracts that specify anti-corruption elements, such as requiring adherence to laws and regulations and reporting acts of corruption, as well as clauses for the right to audit and termination due to nonconformance.
- Defined criteria for identifying third parties and third-party agreements as high-risk for corruption, and processes established to monitor those agreements. Examples include government-directed third parties such as agents, consultants, distributors, or business partners.
- Verification procedures for documentation supporting that goods and services are actually delivered and/or completed as stated in the agreement.
- Periodic reassessments of high-risk third parties to determine if their original scope has changed or their risk level has risen.

F. Internal controls to deter, prevent, and detect corruption are implemented. Examples include:

- General controls:
  - Segregation of duties is established in processes with a high risk of corruption, such as accounts payable, procurement and sourcing, bidding and tender review, wire transfers and urgent payments, and petty cash management.
  - Approval levels are assigned and enforced for transactions or activities.
  - Accurate, adequate, and authorized supporting documentation is maintained for transactions (especially financial and accounting) and decisions.
  - Controls are in place over the accuracy and completeness of nonfinancial performance data and disclosures relied on by regulators, customers, funders, or counterparties, where misstatement could confer or conceal an improper benefit.
- Human resource controls:
  - Merit-based hiring and promotion procedures to reduce the risk of bribery, nepotism, discrimination, or favoritism in human resource decisions.
  - Processes for periodic background checks on employees in high-risk roles (such as sales, procurement, and inventory), to verify education, employment history, and potential conflicts of interest.
  - Procedures for incentive structures (bonuses, commissions) to disincentivize through discipline unethical behavior or the use of bribery to achieve performance targets.
- Controls for bribery and kickbacks:
  - A process to validate urgent or emergency payments that do not follow the normal review and approval process.
  - A thorough review and screening are performed on organizations insisting on payments to an offshore banking jurisdiction.


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- Controls for organizational donations (including charitable and political):
  - An organizational donations process that includes escalating controls and approvals depending on the type, value, and timing of an organizational donation.
  - Review of organizational donation receipts to ensure that the donations are free from conflicts of interest or a specific act of bribery and within acceptable value limits.
  - Rules that include prohibitions of donations to political figures or officials to influence decisions.
- Controls for conflicts of interest:
  - Employees are required to periodically sign forms disclosing whether they have perceived potential or actual conflicts of interest that could create a noncompliance situation. Emphasis should be placed on higher-risk roles, such as procurement or licensing.
  - An internal review and approval process to evaluate reported conflicts, specifically whether employee conflicts relate to third-party relationships, financial conflicts, or hiring conflicts.
  - A policy prohibiting employees from personally benefiting from operations that they are involved in or oversee (for example, a materials manager personally taking scrap or a fleet manager personally buying a fully depreciated or retired asset).
- Controls for facilitation payments:
  - A policy prohibiting facilitation payments or specifying circumstances in which payments are allowed.
  - A financial recording or flagging process to document and review fines, penalties, or other payments to authorities, such as customs, police, military, or other government agencies and ministries.
- Controls for accounting deficiencies:
  - General ledger accounts are set up to facilitate the proper recording and review of expenses (such as gifts, donations, and sponsorships) that could be more prone to corruption.
  - Periodic accounting reviews of accounts with a high risk of corruption to ensure that transactions are properly recorded in the financial records. Reviews may be conducted manually or through systems, possibly with AI assistance and verification.
  - Procedures to review the maintenance and distribution of cash and cash equivalents.
  - Proper approval, tracking, and monitoring of cash advances to employees and third parties to ensure that funds are used explicitly for what the advance was requested for.


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- Manual journal entry procedures that require:
  - Authority to post.
  - Supporting documentation.
  - Review and approval.

- Controls for gifts and entertainment:
  - Policies that specify limits, approval, and frequency for allowed gifts and entertainment spending.
  - Escalation and approval procedures for situations that exceed defined limits.
  - Routine review of gifts and entertainment spending.

- Controls for hiring of related parties:
  - The human resources or legal department maintains a defined disclosure and review procedure for current employees and prospective employees to report their relationships to related parties.
  - A procedure for reviewing requests to hire relatives of employees, customers, and/or government officials, including the prompt escalation of instances involving undue pressure. Indicators of corrupt hiring practices involving relatives include a lack of qualifications for the position, compensation that is out of alignment with the market rate, and the creation of a new role specifically for the individual.
  - New hire applications or onboarding forms require disclosure of relationships with current employees and/or high-ranking government officials whose interests interact with organizational objectives.
  - A policy prohibiting hiring individuals who can be linked directly or indirectly to preferential treatment, including hires that can be tied to a benefit for the organization. Benefits can include the award of a contract or agreement, the obtaining of permits, or other similar situations.
  - A process is in place to periodically assess existing relationships for change in circumstances or new related-party relationships.

- Controls for sponsored travel:
  - Supporting documentation of requests for, approval of, and reimbursement or payment for sponsored travel is reviewed and directly tied to legitimate and approved business meetings, events, and activities.
  - Sponsored travel expenditures are reviewed periodically for compliance, including appropriateness of the travel, the business justification, and overall costs. Reviews include that business gifts and entertainment expenditures are within approved limits.
  - A reporting procedure for direct requests from third parties for sponsored travel to venues or destinations that do not include a legitimate business purpose.


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- Controls for sponsorships:
  - A policy that highlights the situations or scenarios in which the organization could decide to sponsor one or more individuals, organizations, and/or institutions that may result in an operational benefit for the organization.
  - Due diligence procedures are in place to review and approve the proposed recipient(s) of a sponsorship, including verifying that sponsorships are paid to bona fide individuals and/or organizations that do not further distribute funds (such as middlemen or proxy organizations).

G. Ongoing monitoring and testing of operational processes susceptible to corruption is implemented, including:

- Transaction monitoring and exception reporting, for indicators of improper payments.
- Verifying the reliability of information collected and reported related to corruption.
- Use of data analytics and related tools for conducting ongoing monitoring of transactions.
- Specific actions or processes, such as:
  - Interactions with government officials to verify any alignment with organizational operations.
  - Direct steps taken following detection, reporting, or escalation processes.
  - Use of whistleblower hotlines, follow-through activities, and protections.
  - Response to regulatory changes and enforcement trends for alignment with international standards.
  - Cash and unusual payments, transfers to offshore accounts, fines and penalties paid, commission fees, and analysis of round-sum invoices.
  - Key performance measures to assess the effectiveness of established protocols.
  - Results of financial reporting, including any assessments provided by external assurance providers.
  - Extent of internal and external collaboration efforts and provided value.

H. Incident response and reporting are followed, including processes for:

- Remediation.
- Enforcement standards.
- Investigations and use of specialists.
- Protecting the chain of custody of evidence.
- Escalating incidents based on severity, potentially to law enforcement or external investigators, depending on circumstances and organizational policies.
- Post-incident reviews, including lessons from enforcement actions, and analyzing the root cause of incidents.


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- Initiating disciplinary and corrective actions across the organization fairly, consistently, and in compliance with legal requirements.

I. Continuous improvement activities and ongoing evaluation are maintained of the anti-corruption program and activities, such as periodic risk assessments, updates to training and policies, regular monitoring and testing of controls, and evaluation of lessons learned.


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# Appendix A. Mapping the Requirements

The International Chamber of Commerce (ICC) Rules on Combating Corruption is a voluntary global standard for establishing anti-corruption measures, prohibiting illicit payments, and integrating compliance programs.[2] The ICC guidelines are widely accepted by global entities as a baseline standard and are recognized by other international organizations.

| Governance Requirements | International Chamber of Commerce Rules on Combating Corruption |
|---|---|
| A. The board and senior management are committed to fighting corruption within the organization through an anti-corruption program established by senior management, recognized and overseen by the board, that features proactive, adaptive elements. These elements address evolving risks, aligned with relevant regulations, organizational values, and risk management strategies. Senior management promotes integrity through a clear "tone at the top," rewarding ethical conduct and enforcing international and jurisdictional laws, as well as government or organizational policies, against corruption. If a formal anti-corruption program is absent, core compliance components such as training, reporting, discipline, and monitoring are in place to transparently manage risks from corrupt interactions. | Article 1 – Prohibition of Corruption<br><br>Article 11 – Elements of an Effective Corporate Compliance Program: Commitment by Board and Management<br><br>Article 11 – Elements of an Effective Corporate Compliance Program: Autonomy and Resources |
| B. Policies are documented and established to define and assess anti-corruption activities. They cover ethics, whistleblowing, and other programs for detecting and addressing inappropriate activities, reporting, and discipline. Policies define prohibited conduct, such as conflict of interest arising from improper gifts, hospitality, or employment, as well as establish procedures for working with third parties. Policies align with applicable regulatory and legal requirements and are periodically reviewed and updated as needed. | Article 11 – Elements of an Effective Corporate Compliance Program: Policies |
| C. The organization's anti-corruption management roles and responsibilities are defined. They detail leadership, ownership, and | Article 11 – Elements of an Effective Corporate Compliance Program: Autonomy and Resources; Human Resources Processes |

2. "ICC Rules on Combatting Corruption," *International Chamber of Commerce*, December 11, 2023, https://iccwbo.org/news-publications/rules/icc-rules-on-combating-corruption/.


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| oversight responsibilities for managing the program, including how and when to raise concerns, investigate, and hold staff accountable for inappropriate activities. Policies and procedures address how concerns are communicated and investigated, identify who should be informed, and outline methods for confidential communication when necessary. Those responsible for the effectiveness of anti-corruption efforts have sufficient specialized skills and training related to anti-corruption, seniority, authority, support, resources, autonomy, and access to the board, senior management, and legal counsel. | |
| D. Protocols for communicating with relevant stakeholders and for decision-making are defined, transparent, and aligned with international and jurisdictional laws. Protocols include periodically reporting on the status of performance, risks, compliance, and allegations (specifically breaches of laws and/or regulations). In addition to the board and senior management, relevant stakeholders may include operations, risk management, compliance, legal, human resources, external investigators and assurance providers, law enforcement, information security, procurement, the public, elected officials, and others. | Article 11 – Elements of an Effective Corporate Compliance Program: Training and Communications; Communication Channels |
| **Risk Management Requirements** | **International Chamber of Commerce Rules on Combating Corruption** |
| A. Processes for continuously identifying, assessing, reviewing, and managing key corruption risks are standardized and comprehensive. Procedures include defined roles and responsibilities and sufficiently address key corruption risks relevant to the organization. The risk assessment takes into consideration jurisdiction and any regulatory changes, the use of third parties, the types of goods and services the organization produces and exchanges, and public-facing interactions. | Article 3 – Risk-based Approach<br>Article 11 – Elements of an Effective Corporate Compliance Program: Risk Assessment |
| B. Risk responses are adequate and accurate based on the ranking and prioritization of risks. Responses are approved, implemented, reviewed, monitored, evaluated, and adjusted as needed. | |
| C. Processes are in place to manage and, if necessary, escalate corruption issues that arise, ensuring accountability. | Article 2 – Reporting |


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| Control Process Requirements | International Chamber of Commerce Rules on Combating Corruption |
|---|---|
| A. An organizational anti-corruption program and/or compliance elements are adequately resourced, maintained, and together prevent, detect, and correct actions that could lead to corruption. | Article 4 – Developing a Compliance Program |
| B. Anti-corruption policies and procedures are comprehensive, adequately tailored to the organization's risks, and updated in alignment with the current risk assessment. These policies and procedures are clear, communicated, and accessible to all employees and relevant parties, and, along with ethical standards and organizational values, are integrated into the organization's day-to-day operations. Specific policies and procedures exist to address the significant risks. | Article 11 – Elements of an Effective Corporate Compliance Program: Policies |
| C. Training and awareness programs are implemented, maintained, and required for all employees to build awareness of anti-corruption policies, procedures, and processes. The level and specificity of training are commensurate with the level of corruption risk associated with the position and duties. | Article 11 – Elements of an Effective Corporate Compliance Program: Training and Communications |
| D. Whistleblower programs or other complementary reporting mechanisms are in place to deter and detect corruption attempts. Whistleblower channels are appropriately established and secured, as are protections for whistleblowers. Whistleblower procedures are aligned with international and jurisdictional laws and/or regulations. | Article 11 – Elements of an Effective Corporate Compliance Program: Whistleblowing Programs |
| E. Due diligence protocols and control activities are established and monitored over third-party relationships. Third parties include vendors, suppliers, contractors, subcontractors, outsourced service providers, other agencies, consultants, and others acting on the organization's behalf. | Article 5 – Third Parties<br>Article 11 – Elements of an Effective Corporate Compliance Program: Due Diligence |
| F. The organization has implemented sufficient controls to more easily identify and help prevent corruption. Controls include enforcing segregation of duties; establishing appropriate approval levels for transactions or activities; reviewing and maintaining required documentation; and setting aside specific general accounts for the recording of certain transaction types (such as gifts, donations, and sponsorships). Specifically for financial processes, internal controls are in place to help ensure that the organization's financial records and supporting documentation are fairly and | Article 6 - Political and Charitable Contributions and Sponsorships<br>Article 7 – Gifts and Hospitality<br>Article 8 – Conflicts of Interest<br>Article 9 – Financial Reporting and Accounting<br>Article 10 – Internal and External Collaboration<br>Article 11 – Elements of an Effective Corporate Compliance Program: Financial Reporting and Accounting |


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| accurately represented and that transactions are properly recorded. | |
| G. Ongoing monitoring and regular testing of operational processes susceptible to corruption and controls are conducted, and that anti-corruption program elements are working as intended, including verifying the reliability of information. | Article 11 – Elements of an Effective Corporate Compliance Program: Monitoring and Auditing |
| H. Incident response, reporting, and remediation protocols are established, including enforcement standards, investigation protocols, severity-based escalation processes, post-incident reviews, and root cause analysis. Organizations review lessons learned from enforcement actions and initiate disciplinary and corrective actions. Enforcement activities are applied consistently, comply with legal requirements, and ensure fair and equitable treatment across the organization. | Article 2 – Reporting<br><br>Article 11 – Elements of an Effective Corporate Compliance Program: Corrective Action and Disciplinary Measures; External Reporting |
| I. Practices exist to help prevent future occurrences and support an environment of continuous improvement, such as analysis of enforcement activities for lessons learned. | Article 11 – Elements of an Effective Corporate Compliance Program: Continuous Improvement |


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# Appendix B. Application Scenarios

The following examples describe scenarios in which the Anti-Corruption Topical Requirement is applicable:

**Example 1: An internal audit function is asked to evaluate the controls around a new banking portal.**

Internal audit functions are frequently asked to evaluate internal controls during assurance engagements, advisory engagements, or new system implementations. In these instances when the topic of an assurance engagement is associated with corruption risks, the internal audit function must consider the relevance and impact of the Anti-Corruption Topical Requirement, and they should be considered for advisory engagements.

In a new banking portal, controls to implement segregation of duties and prevent cash diversion schemes would be typical points highlighted in an internal audit engagement. Taking the Anti-Corruption Topical Requirement into consideration, auditors should also inquire if payments can be made directly to individuals or third parties, bypassing normal internal systems and control checks.

Questions the auditor might ask include:

- Would the banking portal allow a direct payment to a government official (if approvals were falsified or incorrect)?
- Does the organization perform adequate denied party screenings on one-off or manual payments made through the portal?
- What could be the corruption risks to the organization if funds were wired directly to a government official or a sanctioned individual?

The Topical Requirement would serve as a resource for internal auditors to help assess the corruption risks associated with deploying this new portal.

**Example 2: An internal audit engagement is conducted in a high corruption risk country.**

Each organization will have unique corruption risks depending on its industry and the country(ies) in which it operates. The internal audit function should be familiar with those risks and utilize the Anti-Corruption Topical Requirement to adjust the engagement scope, as necessary. While the broad scope of the engagement may have little to do with corruption, ineffective processes and/or internal controls assessed during the engagement could contribute to higher corruption risks.

During planning, at the engagement scoping step, auditors should use the Topical Requirement to evaluate the organization's corruption risks and whether relevant internal controls exist to prevent and detect corruption. During the engagement, auditors should leverage the Topical


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Requirement and supporting guidance to perform auditing tests to evaluate if expected anti-corruption controls are working as intended. In the event auditors identify deficient or non-existent anti-corruption controls, auditors should be aware of indicators or anomalies that may lead to non-compliance. If concerns are noted, the internal audit function should escalate internally as required.

**Example 3: An update to existing legal and financial policies and procedures is planned, and the internal audit function is asked for feedback on internal controls.**

Policies and procedures are methods by which organizations document, implement, and share desired internal controls across the organization. Within these documents are controls, whether known or not, that impact the ability to prevent, detect, mitigate, and monitor corruption. Internal audit functions should use the Anti-Corruption Topical Requirement to evaluate whether the current policies incorporate key anti-corruption elements and help the organization prevent corruption.

In this example, the legal department is updating or drafting an internal procedure on documenting gifts and entertainment received from external sources, such as third parties. They have asked the internal audit function to review the updated procedure to ensure adequate controls are in place. Internal auditors could use the Anti-Corruption Topical Requirement to identify specific risk areas related to gifts and entertainment and provide input on the types of approvals, documentation, and monitoring that could help prevent abuse in this area.

**Example 4: An internal audit function is asked to assist in evaluating the control weaknesses identified in a corruption investigation.**

Depending on the organization, internal auditors may be asked to weigh in on matters involving corruption, including performing a post-investigation review of the internal control failures that led to non-compliance. In this scenario, the Anti-Corruption Topical Requirement can be used by the internal audit function to help evaluate what anti-corruption controls should have been in place.

In a specific scenario, the internal audit function could be asked to determine which controls failed to prevent a corrupt third party from receiving unauthorized funds. While much of the focus may be on the invoice, payment, and approval process, the Anti-Corruption Topical Requirement can also guide auditors to inquire about the onboarding process.

In leveraging the Topical Requirement, auditors could ask: Was risk-based screening performed, what were the answers on the onboarding questionnaire, and/or did the third party have the expertise and credentials to perform the services they were hired for? The answers to these questions could highlight significant deficiencies in the onboarding process that allowed for the non-compliance to occur in the first place.

**Example 5: An engagement of the sourcing and supply chain process is performed.**

Procurement and sourcing functions are present in every type of organization, from government to private, and non-profit to publicly traded. In many organizations, this function spends the most money, engages the most third parties, and employees therein can assign or withhold contracts and opportunities. It can control who gets onboarded and how, and whether proper sourcing was performed. This is an opportunity for corruption to enter an organization.


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Supply chain controls play an integral role in preventing corruption. As such, an engagement involving sourcing and supply chain operations, or specific policies and procedures, would be the type of engagement in which the Anti-Corruption Topical Requirement is expected to be deployed. Auditors should use the corruption risk areas highlighted in the Topical Requirement as a starting point and expand engagement work programs and/or testing as needed.

An example of using the Topical Requirement to guide engagement testing would be confirming whether the standard prohibition-against-corruption language is included in third-party contracts. This type of language helps put the third party on notice that the organization does not tolerate corruption. While the language doesn't prevent corruption, it may provide some recourse or defense if the third party were to engage in corrupt activities. A notable observation would be whether the majority of the third parties tested included this language in their agreements, but a consultant contract was identified with the standard language removed.


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# Appendix C. Optional Documentation Tool

Internal auditors are expected to exercise professional judgment in determining the applicability of the requirements based on the risk assessment and appropriately document the exclusions of certain requirements. The Topical Requirement can be documented in the internal audit plan or in the engagement workpapers based on the auditor's professional judgment. One or more internal audit engagements may cover the requirements. In addition, not all requirements may be applicable. The printable form below provides one option for documenting conformance with the Anti-Corruption Topical Requirement, but its use is not mandatory.

## Anti-Corruption Governance

| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| A. The board and senior management are committed to fighting corruption within the organization through an anti-corruption program established by senior management, recognized and overseen by the board, that features proactive, adaptive elements. These elements address evolving risks, aligned with relevant regulations, organizational values, and risk management strategies. Senior management promotes integrity through a clear "tone at the top," rewarding ethical conduct and enforcing international and jurisdictional laws, as well as government or organizational policies, against corruption. If a formal anti-corruption program is absent, core compliance components such as training, reporting, discipline, and monitoring are in place to transparently manage risks from corrupt interactions. | | |
| B. Policies are documented and established to define and assess anti-corruption activities. They cover ethics, whistleblowing, and other programs for detecting and addressing inappropriate activities, reporting, and discipline. Policies | | |


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| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| define prohibited conduct, such as conflict of interest arising from improper gifts, hospitality, or employment, as well as establish procedures for working with third parties. Policies align with applicable regulatory and legal requirements and are periodically reviewed and updated as needed. | | |
| C. The organization's anti-corruption management roles and responsibilities are defined. They detail leadership, ownership, and oversight responsibilities for managing the program, including how and when to raise concerns, investigate, and hold staff accountable for inappropriate activities. Policies and procedures address how concerns are communicated and investigated, identify who should be informed, and outline methods for confidential communication when necessary. Those responsible for the effectiveness of anti-corruption efforts have sufficient specialized skills and training related to anti-corruption, seniority, authority, support, resources, autonomy, and access to the board, senior management, and legal counsel. | | |
| D. Protocols for communicating with relevant stakeholders and for decision-making are defined, transparent, and aligned with international and jurisdictional laws. Protocols include periodically reporting on the status of performance, risks, compliance, and allegations (specifically breaches of laws and/or regulations). In addition to the board and senior management, relevant stakeholders may include operations, risk management, compliance, legal, human resources, external investigators and assurance providers, law enforcement, information security, procurement, | | |


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| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| the public, elected officials, and others. | | |

## Anti-Corruption Risk Management

| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| A. Processes for continuously identifying, assessing, reviewing, and managing key corruption risks are standardized and comprehensive. Procedures include defined roles and responsibilities and sufficiently address key corruption risks relevant to the organization. The risk assessment takes into consideration jurisdiction and any regulatory changes, the use of third parties, the types of goods and services the organization produces and exchanges, and public-facing interactions. | | |
| B. Risk responses are adequate and accurate based on the ranking and prioritization of risks. Responses are approved, implemented, reviewed, monitored, evaluated, and adjusted as needed. | | |
| C. Processes are in place to manage and, if necessary, escalate corruption issues that arise, ensuring accountability. | | |

## Anti-Corruption Controls

| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| A. An organizational anti-corruption program and/or compliance elements are adequately resourced, maintained, and together prevent, detect, and correct actions that could lead to corruption. | | |
| B. Anti-corruption policies and procedures are comprehensive, | | |


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| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| adequately tailored to the organization's risks, and updated in alignment with the current risk assessment. These policies and procedures are clear, communicated, and accessible to all employees and relevant parties, and, along with ethical standards and organizational values, are integrated into the organization's day-to-day operations. Specific policies and procedures exist to address the significant risks (see Top Corruption Risks, page 3). | | |
| C. Training and awareness programs are implemented, maintained, and required for all employees to build awareness of anti-corruption policies, procedures, and processes. The level and specificity of training are commensurate with the level of corruption risk associated with the position and duties. | | |
| D. Whistleblower programs or other complementary reporting mechanisms are in place to deter and detect corruption attempts. Whistleblower channels are appropriately established and secured, as are protections for whistleblowers. Whistleblower procedures are aligned with international and jurisdictional laws and/or regulations. | | |
| E. Due diligence protocols and control activities are established and monitored over third-party relationships. Third parties include vendors, suppliers, contractors, subcontractors, outsourced service providers, other agencies, consultants, and others acting on the organization's behalf. | | |
| F. The organization has implemented sufficient controls to more easily identify and help prevent corruption. Controls include enforcing segregation of duties; establishing appropriate approval levels for transactions or activities; reviewing and maintaining required | | |


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| Requirement | Executed Coverage or Rationale for Exclusion | Documentation Reference |
|---|---|---|
| documentation; and setting aside specific general accounts for the recording of certain transaction types (such as gifts, donations, and sponsorships). Specifically for financial processes, internal controls are in place to help ensure that the organization's financial records and supporting documentation are fairly and accurately represented and that transactions are properly recorded. | | |
| G. Ongoing monitoring and regular testing of operational processes susceptible to corruption and controls are conducted, and that anti-corruption program elements are working as intended, including verifying the reliability of information. | | |
| H. Incident response, reporting, and remediation protocols are established, including enforcement standards, investigation protocols, severity-based escalation processes, post-incident reviews, and root cause analysis. Organizations review lessons learned from enforcement actions and initiate disciplinary and corrective actions. Enforcement activities are applied consistently, comply with legal requirements, and ensure fair and equitable treatment across the organization. | | |
| I. Practices exist to help prevent future occurrences and support an environment of continuous improvement, such as analysis of enforcement activities for lessons learned. | | |


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# Appendix D. Anti-Corruption References

These references of key global fraud and corruption guidance, standards, legislation, and leading practices were used to draft this Topical Requirement and User Guide:

- COSO ERM Fraud Risk Management Guidelines, March 2023.
- EU Whistleblower Directive (Directive (EU) 2019/1937), October 2019.
- Foreign Corrupt Practices Act (FCPA) Guidelines – Second Edition, July 2020.
- U.S. Department of Justice (DOJ) Evaluation of Corporate Compliance Programs (ECCP), September 2024.
- Corporate Compliance Program Elements (DPA).
- UK Bribery Act (UKBA) Guidance, March 2011.
- France Anticorruption Agency (AFA) Guidelines, December 2020.
- ISO-37001: Antibribery Management Systems, 2025.
- OECD: Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, December 2021.
- ICC International Chamber of Commerce Rules on Combating Corruption, 2023.
- United Nations Convention Against Corruption, Adopted by the United Nations General Assembly October 31, 2003; entered into by Force December 14, 2005.
- United Nations Office on Drugs and Crime and United Nations Global Compact, An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide (New York: United Nations, 2026).

In addition to the resources on this list, internal auditors should refer to applicable international, national, and local jurisdictional regulations for further guidance and alignment.


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