

Assurance Framework for Corporate Anti-Bribery Programmes

Frequently Asked Questions

1 Why has Transparency International produced this Framework?

This tool builds on Transparency International's Business Principles for Countering Bribery which support and encourage companies to implement effective anti-bribery systems. Specifically, the Assurance Framework will help companies to benchmark and improve their anti-bribery programmes. By making their assurers' reports public, companies can also give confidence to stakeholders that their programmes are adequate.

2 How can Transparency International be sure it represents good practice?

The Framework is aligned to two leading anti-bribery codes – the Business Principles for Countering Bribery and the World Economic Forum's PACI Principles for Countering Bribery. Transparency International developed the Framework with advice from the Institute of Chartered Accountants of England and Wales and also from representatives of the six leading global accounting networks. Further, a draft of the Framework underwent a fourth-month period of public consultation from late 2010 into 2011.

3 Who will use the Assurance Framework?

The Assurance Framework is designed primarily for large businesses but the control objectives are also intended to be used by assurance practitioners as the criteria for providing assurance on companies' anti-bribery programmes.

4 Will there be a demand for assurance from companies?

Transparency International hopes that the publication of the Assurance Framework will encourage companies to undergo assurance. There is some evidence of movement towards assurance and also certification. The Ministry of Justice Guidance to the UK Bribery Act states in its Principle 6 that organisations might wish to consider seeking some form of external verification or assurance of the effectiveness of anti-bribery procedures. The German Institute of Auditors has issued an assurance standard for Compliance Management Systems (CMS). In November 2011, the British Standards Institute published its specification for an anti-bribery management system. Companies are already being assessed against this.

5 Will assurance become mandatory?

Companies will choose to use the Framework voluntarily but we hope that in time, organisations such as public procurement bodies or Export Credit Agencies will require companies to show certification or assurance to attest to the adequacy of anti-bribery programmes.

6 Will companies disclose their assurers' reports?

We expect that initially companies will use the Assurance Framework as an improvement tool but in due course as they gain confidence in the assurance process and the adequacy of their anti-bribery programmes that they will choose to make public the assurance reports.

7 Who will provide assurance?

A range of assurance providers can undertake the assurance engagement, including accountants and legal firms as well as other organisations such as inspection agencies and sustainability consultants.

8 Will Transparency International provide assurance?

Transparency International will not provide assurance on companies' anti-bribery programmes.

9 The Framework is only for assurance of an anti-bribery programme's design. Will it be extended to assurance of effectiveness?

We have no plans at present to extend the framework to assurance of the effectiveness of anti-bribery programmes in practice, though this will be a consideration in due course.