

# Neutralizing the Threats of The Organization Involvement in Corruption Offenses: Innovations and Technologies



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**Abstract:** *The goal of the article is to study the initiatives existing in Russia and abroad for neutralizing the threats of the organization involvement in corruption offenses, which include business, among other things, to analyze anti-corruption practices of Russian companies, as well as to offer recommendations for the application of anti-corruption efforts in the Russian corporate sector.*

*The relevance of anti-corruption corporate measures has been substantiated in the article, and the international practice of their application has been analyzed. The nature and main characteristics of the anti-corruption policy of commercial organizations have been determined based on an expert survey.*

*At the end, the conclusions have been drawn about the need for systemic transformations at the level of the business environment: adoption of internal corporate policies and compliance programs at the company level, implementation of an internal control system, and formation of a culture of rejecting corruption within the company at the level of top managers and other employees.*

**Keywords:** *corruption, commercial organizations, anti-corruption policy, anti-corruption measures, corruption risks, compliance.*

## I. INTRODUCTION

The term "corruption" is most often applied to the bureaucracy and the political elite. There has been a recent trend to expand the concept of corruption not only to relations within the public administration system, but also to relations with major stakeholder groups.

Corruption is the biggest obstacle to economic growth and development. The more widespread corruption is, the higher the corruption tax paid by society is, including business.

The material damage caused by corruption crimes

identified in 2018 amounted to 65.7 bln rubles. This is stated in the Annual Report of the Prosecutor General Yu. Chaika, submitted to the Federation Council [1]. Corruption destroys markets and impedes social and economic development in all countries, without exception. However, it is important to remember that corruption is not a natural phenomenon and, therefore, cannot be inevitable. Corruption is the result of human decisions and human greed, in the first place, but it still can and must be eradicated.

The responsibility of governments in overcoming corruption is undeniable, but businesses also play a significant role, including the prevention of corruption in tender procedures and compliance with national and international laws and the regulations specified in the United Nations Convention against Corruption (UNCAC).

There is anti-corruption legislation in many countries that companies are required to comply with and for which noncompliance is criminalized [2]. At the same time, voluntary initiatives are no less important – for example, promoting practices to neutralize the threats of the organization involvement in corruption offenses that go beyond the scope of legislation helps companies better understand their risks and opportunities in countering corruption.

## II. LITERATURE REVIEW

According to researchers, the following forms of corruption are most often encountered in the private sector: employment bribes, purchase of insider information, conspiracy to keep prices at a certain level, purchase of information on tender offers, and "kickbacks" [3, 4, 5]. Favoritism (the practice of unfair preferences to one person or group of people at the expense of others), nepotism (a form of favoritism based on the provision of benefits to close relatives), kronism (familiarity as a practice of preferring friends or colleagues, a form of favoritism) [6, 7, 8, 9], occurrence of a conflict of interest among employees of a private enterprise, accepting gifts and receiving privileges, and violation of ethical rules of conduct can be added to the list [10, 11].

According to M. dela Rama, favoritism and its varieties are widely used in the private sector of underdeveloped and developing countries, therefore, "choosing relatives" or assisting them in the process of career growth is a natural instinct inherent in every person [12].

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It can be stated that corruption in the sector under study affects the virtue of entrepreneurs, fair competition, and the foundations of a market economy [13-15]. According to J. Godinez and L. Liu, the essence of corruption in the activities of private enterprises is that financial resources circulating outside state and public control have a very dangerous corruption potential [16].

According to researchers, the compliance system is considered to be the main tool for overcoming this type of corruption. It is a system of measures applied at the enterprise, institution or organization in order to prevent their employees or management from committing corruption and related offenses, as well as to ensure compliance of the enterprise, institution or organization with the requirements of anti-corruption legislation and the requirements to prevent conflict of interest [17, 18].

As J. Gutmann and V. Lucas note, international companies that care about their own reputation and prevent the possibility of imposing any kind of responsibility on them, developed and followed the existing practices of the compliance systems in the world, which led to the accumulation of significant international experience [19].

The researchers point out that compliance is a complex system, its elements being determined by the specifics of a particular organization, but the following elements are mandatory: the anti-corruption program of the company and the person responsible for its implementation (a compliance specialist); internal audit system; assessment of corruption risks; measures to prevent violations by third parties acting in the interests of or on behalf of the enterprise; means of informing about the preparation or commission of corruption and related offenses; management response to reports of corruption and related offenses; protection of persons reporting corruption and related offenses (whistle-blowers); rules of interaction with law enforcement agencies in matters of investigation of corruption and related offenses; and rules for resolving conflicts of interest [20].

According to B. Ashforth et al., the compliance system is designed to directly combat corruption in the following private law relations: a) relations with agents and representatives; b) partnerships, joint projects (for example, carrying out joint activities) with entities that commit corruption offenses in order to provide benefits for a joint project; and c) provision of undue benefits to the employees of the enterprise by suppliers/contractors with the aim of winning a tender for the selection of such supplier/contractor of certain goods or services [21, 22].

Hypothesis of research is as follows: in order to neutralize the threats of the organization involvement in corruption offenses, the internal corporate policies and compliance programs should be adopted at the company level, an internal control system should be introduced, and a culture of rejection of corruption within the company at the level of top managers and other employees should be created.

## III. METHODS

### A. General Description

An online survey of 28 experts, all from different

commercial organizations, was conducted as part of the study in order to clarify the role of business in neutralizing the threats of the organization involvement in corruption offenses. The experts in the survey were representatives of commercial organizations that implement anti-corruption policies, are engaged in research on this issue, or develop anti-corruption policies.

The results of the expert survey allowed to determine the nature and main characteristics of the anti-corruption policy in commercial organizations.

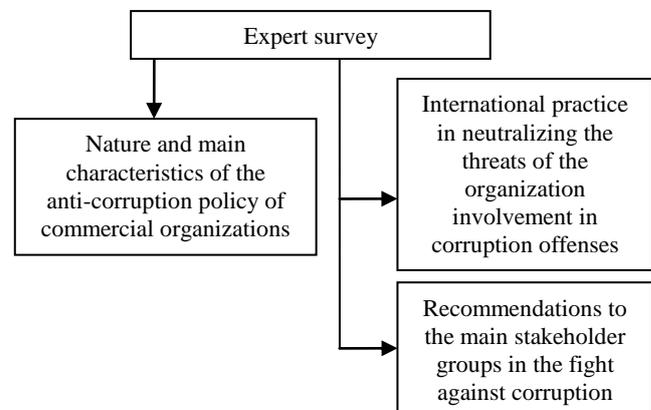
Among the commercial organizations that took part in the survey, 17 were enterprises with more than 250 employees, six were enterprises with 100 to 250 employees, and five had fewer than 100 employees. In terms of sectors, eight organizations were from the manufacturing sector, five were from trade, three were from banking/finance/insurance, two were from construction/real estate, two were from information technology/telecommunications, one was from the power sector, and seven were from other sectors.

### B. Algorithm

The expert survey was conducted at the first stage of the study in order to determine the nature and main characteristics of the anti-corruption policy of commercial organizations.

An expert discussion of the stated problem was held at the second stage of the study, using the international practice in neutralizing the threats of the organization involvement in corruption offenses and issuing recommendations to the main stakeholder groups in the fight against corruption.

### C. Flow Chart



## IV. RESULTS

### A. Results

According to more than half of the respondents (18 experts or 64 % of the respondents), compliance with Russian and international anti-corruption laws improves the organization's image among investors and shareholders and helps attract capital (mainly from Russia) under more favorable terms.

Only three experts (11 %) believe that this can help the organization attract foreign investment. Five experts (18 %) noted that compliance with such laws could help become more attractive for international business partners.

**Table 1: Impact of anti-corruption measures**

Impact of anti-corruption measures (opinion)	Number of respondents
Help the organization attract foreign investment	3
Help the organization attract and retain employees	1
Improve the organization's image among shareholders and investors	12
Improve the organization's image among customers and, accordingly, its prospects	1
Allow to attract capital under more favorable terms	6
Compliance with such legislation helps the organization become more attractive to international partners	5

It must be noted that compliance with anti-corruption legislation, according to the experts, has almost no effect on improving the image among customers and employees.

**Anti-corruption system.** Under the influence of Russian and international trends, 24 respondents (86 %) named anti-corruption measures as one of the important priorities of their activities. Anti-corruption activities are not a very important priority for just one expert (3.6 %) against three experts (11 %) – representatives of companies in which anti-corruption measures are one of the most important priorities.

**Table 2: Anti-corruption measures among the priorities**

**of the organization**

Impact of anti-corruption measures (opinion)	Number of respondents
This is not a very important priority	1
This is quite an important priority	17
This is one of the most important priorities	7
This is the most important priority	3

An expert survey on the creation of the efficient anti-corruption system (compliance) revealed that almost half of the respondents (13 respondents, or 46.4 %) did not have an organized compliance system in their organizations, since they (12 respondents, or 43 %) considered compliance to be the responsibility of the company's employees, and only two experts (7 %) had a dedicated compliance department.

However, even without a dedicated compliance system, half of the representatives of the responding companies (14 out of 28) stated that anti-corruption principles were spelled out in the organization's Code of Ethics. For more than a fifth of organizations (six out of 28), an anti-corruption policy also exists, although it is not formally documented. Only five out of 28 organizations have a formal anti-corruption policy. Three out of 28 respondents indicated that their organizations did not yet have an anti-corruption policy.

**Table 3: Anti-corruption measures of the organization**

	Review of new business partners and suppliers (due diligence)	Classification of business partners and suppliers by degree of the corruption risk	Regular review of all business partners and suppliers	Quick response to new potential risks	Audit of anti-corruption measures	Internal Code of Conduct
It is part of the program now	19	2	4	17	8	20
It is not part of the program now, but it may be implemented in the future (one to three years)	6	8	11	8	10	6
The plans are to introduce it in the next four to seven years	2	10	8	2	7	2
It is not part of the program, and there are no plans to implement it in the future	1	8	5	1	3	1

According to the responses of the experts who participated in the survey, the anti-corruption measures of organizations mainly include review of new suppliers and business partners (due diligence), quick response to new potential risks, and internal Code of Conduct.

It is important to note that almost half of the respondents plan to implement a regular audit of all business suppliers and partners and to audit anti-corruption measures in the next one to three years. In the medium term, companies plan to implement a classification of business partners and suppliers according to the degree of the corruption risk and a regular review of all business suppliers and partners for anti-corruption actions.

**Anti-corruption policy.** According to the interviewed experts, the organization's anti-corruption policy should include the anti-corruption principles that were developed, officially approved and proclaimed by the organization's

leaders (tone of the tops). As a rule, they are recorded in the Code of Ethics and are part of the company's corporate culture.

As one of the respondents emphasized, "if a company declares the principle of refusing to offer bribes, the public servants will accustom to the fact that they can't demand bribes from this company over time, and this, if done, may have some kind of publicity. If such a principled position gradually appears, this can make a difference."

According to the experts, the anti-corruption policy of the organization should also contain:

- clearly formulated principles for the selection of suppliers, customers, and contractors,
- rules of conduct for employees (clear provisions on what is permitted and what is prohibited for employees in relations with contractors and customers),

# Neutralizing the Threats of The Organization Involvement in Corruption Offenses: Innovations and Technologies

- a system of payments and contracts coordination,
- a developed communication system from the top management (tone of the tops),
- employee training (ethics and anti-corruption training),
- whistleblowing and anonymity policies, and
- initiation of investigations.

The creation of a monitoring and control system is also extremely important.

The developed documents should be used when dealing with private partners and state bodies, since, according to the experts, using such documents can eliminate manifestations of corruption in dealing with business partners. The experts believe that the developed anti-corruption system can help companies conduct business in the long run.

**Anti-corruption measures and competitors.** According to the vast majority of companies surveyed (24 companies, or 86 %), the company should report suspected bribery by a competing firm to the appropriate authorities. However, half of the respondents (14 out of 28) answered another question "To whom should the company report suspected bribery by a competing firm?" as "To the state authorities", while almost a third (eight companies, or 28.6 %) answered "To the media". Such an answer nevertheless testifies that business confidence in state authorities is much higher than in other stakeholders. Coalitions of business organizations and public organizations were also named (three of each out of 28).

At the same time, the companies suspended or rejected new business partnership projects due to the nontransparency only in a few cases. In most situations, the company continued to conduct business with partners even when it was impossible to obtain reliable information for assessing the corruption risk or no documents were submitted about the internal anti-corruption system of the supplier and there were doubts about the legality of the projects. This indicates that corruption manifestations are not a reason to suspend business with a particular partner for Russian companies now, and that corruption manifestations do not yet have sufficient impact on the company's reputation. Only two out of 28 respondents rejected projects because of doubts about the legality of the project due to the inability to obtain reliable information for assessing the corruption risk.

**Review for corruption risks.** According to the experts, companies do not always run a review for corruption risks in their own organization. It must be noted that the corruption risks are often assessed by the organization itself, without attracting third-party consultants. Access to information is one of the main reasons that greatly limit this process.

One respondent noted that "it is very difficult to trust the official information." Another respondent described the attitude of management as a constraint factor. Some respondents also referred to the length of the review as the reason. However, its cost and experience of employees are not really limiting factors.

Half of the respondents (14 out of 28) review their suppliers for corruption risks, eight out of 28 review top-ranking employees or middle and lower ranking employees (less often) (Table 4).

**Table 4: Responses to the question: "How often do you run a review for corruption risks?"**

	Suppliers	Top-ranking employees	Middle and lower ranking employees	Customer
Never	0	0	0	0
Seldom	6	12	19	25
Sometimes	4	5	6	3
Regularly	4	3	2	0
Always	14	8	1	0

## B. Discussion

The experts name the following activities aimed at preventing the organization from involvement in corruption offenses:

- prohibition of bribes, conspiracy, provision or acceptance of gifts,
- introduction of ethical standards,
- openness in relations with stakeholders,
- ensuring transparency and publicity of activities, and
- development, approval and implementation of the Code of Business Conduct.

According to the experts, regulatory documents (mainly the Code of Ethics), which indicate the anti-corruption principles of the companies, as well as anti-corruption and ethical rules that must be followed by employees, suppliers, and partners of the company, are the main tools in preventing corruption among Russian companies.

The interviewed experts failed to name specific examples of cooperation between their companies and nonstate organizations. There is also little awareness of the programs or initiatives of such organizations. In general, experts focused more on the role of the expert rather than public organizations when assessing the role of various organizations in the fight against corruption.

It is important to note that some of the interviewed experts believe that nonstate organizations in the country have not yet become the force that could resist corruption, since some of them are biased (established for a specific political project), they lack professionalism and financial resources.

The level of awareness of anti-corruption programs of business associations is low. It must be noted that not only companies are little aware of the initiatives of non-state organizations in the fight against corruption, but public organizations themselves do not regularly involve business in participating in their projects either.

When discussing the use of international practice of neutralizing the threats of the organization involvement in corruption offenses, it must be noted that one of the first international documents that defined the concept of corruption in the private sector was the Criminal Law Convention on Corruption, as the need to adopt a legislation providing for criminal liability for active and passive bribery in the member states was pointed out in its Articles 7 and 8 [23]. Similar provisions are incorporated in the UNCAC,

which describes corruption as a transnational phenomenon that affects the society and economy of all countries. Article 12 defines general issues of the fight against corruption in the private sector. General measures are designed to overcome the main manifestations of corruption: measures to overcome the latency of corruption (cooperation between law enforcement agencies and private enterprises), measures to overcome conflicts of interest, measures to develop ethical rules of conduct, measures to establish an internal audit, measures to prevent abuse by the authorities, and others [24]. This makes international cooperation in the field of corruption prevention and control very important [25].

A number of laws with extraterritorial effect have also been adopted in the world: the US Foreign Corrupt Practices Act dated 05.05.1997 (hereinafter – the FCPA) and the United Kingdom Bribery Act dated 08.04.2010. Both acts are in force not only for national companies operating abroad, but also for foreign private enterprises operating in the UK and the US, respectively.

For example, Daimler was charged under the FCPA with bribing officials with more than \$56 mln in 22 countries, including Russia, Iraq, Turkey, and Turkmenistan, with the aim of concluding contracts worth tens of millions of dollars. The company agreed to pay \$185 mln in fines, including \$91.4 mln in fines for illegal activities. The company fired 45 people. As a result, another case of Mercedes-Benz Rus emerged, the Daimler's dealer, which was also charged under the FCPA. The company pleaded guilty, entered into a plea bargain with the US Department of Justice, and agreed to pay more than \$27 mln in criminal fines for bribing Russian officials and their relatives in 2000 – 2005. A trial period of three years was assigned for this company, like for Daimler [26].

Following the adoption of the FCPA, companies began to introduce special detailed compliance programs aimed at preventing and suppressing corruption payments by company employees, as well as to review their counterparties and conduct an internal investigation if a partner paid bribes or considered bribes as an acceptable business tool [27].

According to the Bribery Act, each company in the UK undertakes to put "anti-corruption procedures" in place, to form an "ethical standard for the irreconcilable attitude of the company's employees to bribery" by the company's management, to assess the "tolerance of their counterparties to bribery" from time to time, and to conduct regular monitoring to detect corrupt practices of its employees [28].

Successful anti-corruption practices with Siemens suppliers can also be cited as an example. For example, according to corporate requirements, all third-party companies participating in tenders must sign a Code of Conduct, which includes, inter alia, a ban on corruption and bribery. The level of implementation of the Code of Conduct is controlled by the head office of the company. The suppliers that refuse to sign it undergo additional review or are refused to cooperate with.

The Supply Chain Assessment Tool is being implemented at the global level. Independent expert partners are sometimes involved in reviewing partners (including in matters of charity or sponsorship). Trainings are held for employees on ethics and anti-corruption issues. A system for monitoring

compliance with business rules is established. There is a "tell us" service, which anyone can contact with complaints or suggestions. These requests are forwarded to the headquarters [29].

The experts emphasized the primary role of the state in the fight against corruption when describing the role of business in this process. According to the experts, public authorities need to do the following:

- introduce mechanisms to control the expenditures of civil servants and to strengthen responsibility for committing corruption actions,
- reduce the number of necessary permits (licenses, permits, etc.), and
- create the most transparent process of public procurement for medium-term planning, so that "the business could see the future and prepare for state orders in advance" (expert opinion).

In turn, the private sector, according to the experts, needs to do the following:

- develop and introduce anti-corruption policies and anti-fraud programs (assessment of corruption risks and mechanisms for monitoring the organization's activities),
- create a corporate culture that would contribute to the fight against corruption (including the position of top management, public statements, etc.),
- take an active part in the implementation of anti-corruption initiatives of business associations, and
- establish industry-specific associations to ensure maximum transparency of the procurement process.

According to the experts, business associations should do the following:

- develop and adopt the principles of anti-corruption policy: to accept companies that adopt anti-corruption principles and implement them in their activities, and establish a procedure for exclusion from association members if facts of violation of these principles have been identified,
- develop proposals for regulatory acts that significantly reduce the level of nontransparency and thereby reduce the risk of corruption and lobby for their adoption, and
- support an expert environment, cover facts of corruption or abuse.

## V. CONCLUSION

The rules of business conduct should gradually become transparent and open in order to overcome the main sign of corruption in this area – latency. The main tasks in the private sector of the economy are to identify corruption and to form an anti-corruption culture among employees. Measures in the field of corruption prevention can be implemented by developing and implementing anti-corruption compliance programs, conducting trainings, workshops, and lectures on corruption prevention, etc. The results of the study have indicated that most Russian respondent companies choose a policy of compliance with the anti-corruption legislation by creating a formal compliance policy or other documents (Code of Ethics, anti-corruption policy), which, according to the respondents, improves the image among investors and shareholders.

# Neutralizing the Threats of The Organization Involvement in Corruption Offenses: Innovations and Technologies

It also helps attract capital under more favorable terms, and the company becomes more attractive to international business partners. Most of the interviewed companies are going to introduce a regular review of corruption risks for all business suppliers and partners and conduct an audit of their anti-corruption measures in the coming years. In the medium term, companies are going to introduce a classification of business partners and suppliers by a degree of corruption risks.

In general, the results of the study have confirmed the hypothesis that in order to neutralize the threats of the organization involvement in corruption offenses, the internal corporate policies and compliance programs should be adopted at the company level, an internal control system should be introduced, and a culture of rejection of corruption within the company at the level of top managers and other employees should be created.

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