

## Anti-Corruption Compliance Self-Assessment Checklist

		Matches	Partially matches	Doesn't match
#	<b>CHAPTER I: Ethics and anti-corruption commitment</b>			
	<b>The commitment should be made formally with written approval by the Board or by an adequate governing body. It shall set out the entity's aims for implementing its integrity and anti-corruption policy. Demonstrating commitment is important in terms of effective ethical leadership.</b>			
1.1.	The Board or an adequate governing body has committed to ethical and anti-corruption compliance, and consistently encourages the introduction of high ethical standards in the entity. The commitment is in written form.			
1.2.	A member of the Board or an adequate governing body is responsible for ethical and anti-corruption compliance.			
1.3.	The entity follows all the laws and regulations applicable to it.			
1.4.	The entity has business conduct/code of ethics approved by the board or the adequate governing body and ensures their availability to stakeholders.			
1.5.	The entity has anti-corruption policies and procedures in place to prevent possible revelations of corruption (such as conflicts of interest, donations, hospitality, charity, political parties, third party relationships) approved by the board or the adequate governing body.			
1.6.	The entity ensures the involvement of its employees and key partners when developing and reviewing anti-corruption policies and procedures.			
1.7.	The Board or the adequate governing body shall review the relevance of anti-corruption policies and procedures once a year and, if necessary, review them.			
1.8.	Adherence to anti-corruption policies and procedures applies equally to the whole entity.			
#	<b>CHAPTER II: Internal control and risk management</b>			

<b>The entity has an internal control and risk management system that provides objective and fair insight into the entity's current and prospective status and contributes to informed and reasonable corporate decision making.</b>				
2.1.	The entity's internal control and risk management system is in line with the risks, volume and complexity of business processes inherent to the entity.			
2.2.	At all levels of the entity, they are well aware of the negative consequences (legal, business, operational, reputational, and other risks) of ethical and corruption risks.			
2.3.	The entity has department directives, procedures for managing business processes and monitoring their implementation, with the aim of ensuring compliance of the departments' activities with the anti-corruption commitment.			
2.4.	The entity has procedures for transactions, verifying their compliance and accuracy.			
2.5.	Accounting maintained by the entity ensures the reliability of the entity's financial statements.			
2.6.	The entity's financial statements are subject to external audit by an independent audit firm to provide external and objective assurance to the Board, shareholders and other stakeholders that the entity's financial statements in all respects reliably reflect its financial status and financial performance.			
2.7.	The entity has special spending management policies (e.g., gifts, charity, CSR, etc.) that may give rise to ethical and corruption risks.			
2.8.	The entity has special spending management procedures (e.g., spending approval procedures, definition of responsibilities, documentation and transparency requirements).			
2.9.	The entity has a risk management function, which effectively and fully enables the risk management strategy implementation, ensures entity's risk reporting and communication, and sets reasonable expectations for the entity to achieve its strategic goals.			
2.10.	The entity has risk management strategies, policies and procedures, including ethical and corruption risks.			

2.11.	The entity has a function/person responsible for risk management, whose responsibilities are clearly defined and formulated in written form, and the person responsible for performing them effectively has the necessary resources and qualifications.			
2.12.	The entity's risk manager is not involved in operational activities.			
2.13.	The entity's risk manager submits a quarterly report on risk assessment and management to the board or adequate governing body.			
2.14.	The entity has a compliance function that effectively and entirely enables an entity to assess the compliance risk and to enable the legal and ethical compliance of the entity.			
2.15.	The entity has a function/person responsible for compliance, whose responsibilities are clearly defined and formulated in written form, and the person responsible for performing them effectively has the necessary resources and qualifications.			
2.16.	The compliance officer submits a quarterly report on the implementation of the legal, ethical and anti-corruption compliance commitment to the board or the adequate governing body.			
2.17.	The entity has an internal auditor/internal audit service that effectively and fully enables the entity to control the entity's operations and provide assurance to the entity's Board or the adequate governing body and Executive Body as to the effectiveness of internal control and risk management, corporate governance systems, thereby supporting the entity's long-term stability and reputation.			
2.18.	The Board or the adequate governing body appoints the internal auditor/internal audit personnel, terminates his, her/their powers, determines the terms of remuneration and approves its amount, as well as the internal auditor/internal audit service regulations and annual work plan.			
2.19.	Internal auditor's activities planning is based on risk assessment.			
2.20.	Internal auditor/internal audit service is independent of the executive body, controls the latter as well as those responsible for risks and compliance.			

2.21	Internal auditor/internal audit service has the necessary resources and qualifications for performing its functions effectively.			
2.22	Internal auditor / internal audit service submits quarterly reports to the board or the adequate governing body, that enables to assess the performance of the entity's ethical and anti-corruption compliance and to identify opportunities for improvement.			
#	<b>CHAPTER III: Human resource management</b>			
<b>A commitment will succeed only if it has the support and commitment of employees. The implementation of a commitment touches on all aspects of Human Resources management.</b>				
3.1.	The board or the adequate governing body and management clearly realize that integrity and compliance policies, procedures and internal control measures are effective if they are applied by employees and they make appropriate efforts in that direction.			
3.2.	The entity regularly organizes trainings for acting and new employees, covering the entity's code of conduct and policies, ways of corruption manifestations, and their disadvantages, disclosure systems, and other topics related to commitment.			
3.3.	The topics of the trainings are matched with the results of the entity's ethical and corruption risk assessment results.			
3.4.	The entity organizes special trainings for employees or partners who are involved in high-risk processes, branches or locations.			
3.5.	The trainings are documented, evaluated by the stakeholders, as well as the participants' knowledge is assessed as their result.			
3.6.	The members of the entity's board or adequate governing body are regularly trained on integrity and anti-corruption compliance.			
3.7.	The entity communicates with its employees and partners, including on the topics related to ethics and anti-corruption compliance, using various means: website, emails, newsletters, annual reports, discussions with management being involved, hotline, helpline, etc.			
3.8.	When presenting corporate successes or failures to employees, management emphasizes the importance of integrity and anti-corruption compliance.			

3.9.	Encouraging employees is one of the ways to develop a culture of integrity and reduce corruption risks.			
3.10.	Incentive methods (material and non-material) for integrity are included in human resource management policy and employee performance evaluation.			
3.11.	Incentives are provided for both individuals and teams/departments.			
3.12.	The entity imposes adequate sanctions for ethical and compliance violations.			
#	<b>CHAPTER IV: Third-party analysis</b>			
<b>Corruption can take place through third parties and the entity may be liable for the latter. The entity should encourage anti-corruption commitment in its related entities and other parties.</b>				
4.1.	The entity ensures the proper analysis of its partners.			
4.2.	The entity openly informs its partners about the application of commitment to ethical and anti-corruption compliance to them, and ensures their awareness of the entity's commitment and policies.			
4.3.	The entity encourages partners to undergo trainings on integrity and anti-corruption compliance.			
#	<b>CHAPTER V: Disclosure and investigation</b>			
<b>The entity encourages its employees and partners to immediately report any concerns about compliance, whether they relate to their own or others' procedures and responsibilities.</b>				
5.1.	The entity provides safe and effective ways to report violations of ethics and anti-corruption compliance.			
5.2.	The entity exempts any pressure on the person reporting the incident.			
5.3.	The entity has procedures for investigating violations which ensure objectivity of the investigation.			