



**RÉPUBLIQUE
FRANÇAISE**

*Liberté
Égalité
Fraternité*



Agence Française Anticorruption

National survey of anti-corruption programs in companies

2022 Survey results



Two years after its first survey on the level of maturity of companies' anti-corruption programs published in September 2020, and pursuant to the 2020-2022 National Multi-Year Anti-Corruption Strategy, the French Anti-Corruption Agency (AFA) conducted a second survey on the same topic.

This new survey aims to measure the changes in the understanding of anti-corruption programs since 2020 and to better target any difficulties they may face. AFA is committed to supporting companies in the implementation of an effective anti-corruption program and will use this survey to better target their needs and refine its services.

Results highlight real progress of companies both in the understanding and in the implementation of anti-corruption measures. Nevertheless, it should be noted that some measures have not yet been implemented, due in particular to the difficulty that some companies have in adopting them and adapting them to their risk profile.

The survey results provide information on all companies, whether they are small and medium-sized enterprises (SMEs), intermediate-sized enterprises (ETIs) or large enterprises (GEs) and, for the last two categories, whether or not they are subject to the obligations set out in Article 17 of the Transparency, Anti-Corruption and Economic Modernisation Act 2016-1691 of 9 December 2016 (known as the "Sapin II Act").

Some industries were particularly active in this survey and are thus well represented in the population of respondent companies. The AFA remains at the disposal of these industries to report about relevant specifics.

This survey will be repeated in the coming years in order to monitor changes in perception of corruption and implementation of anti-corruption programs within French companies.

Charles DUCHAINE
Director of the French Anti-corruption Agency

Contents

Foreword	2
Contents	3
Method	4
I. Respondent companies	5
1. Typology of respondent companies	5
2. Positions of the respondents	5
3. Sales turnover and workforce	6
4. Business industries	6
5. International	7
II. Understanding of bribery and influence peddling	8
1. The concepts of bribery and influence peddling	8
2. The theme of corruption in the working environment	8
3. Cases of corruption within companies in the last 5 years	9
4. Exposure to the risk of bribery and influence peddling	10
III. Prevention and detection of corruption	12
1. Anti-corruption measures in companies	12
2. The maturity of the anti-corruption program	14
3. Implementation of anti-corruption measures	16
4. Management of the anti-corruption measures	17
5. Taking into account corruption risks	18
Conclusion	20
Appendix 1: Survey	21

Method

In consistence with the first survey, the AFA used a survey questionnaire (see Appendix 1) disseminated by professional federations.

The survey was anonymous and sent to all companies, regardless of their sales turnover, number of employees or activities. It consisted of 25 questions divided into three parts, dealing respectively with the description of the organisation for which the respondent is filling in the survey (I), its understanding of bribery and influence peddling offences (II), and finally the prevention and detection strategies set forth within the organisation in question.

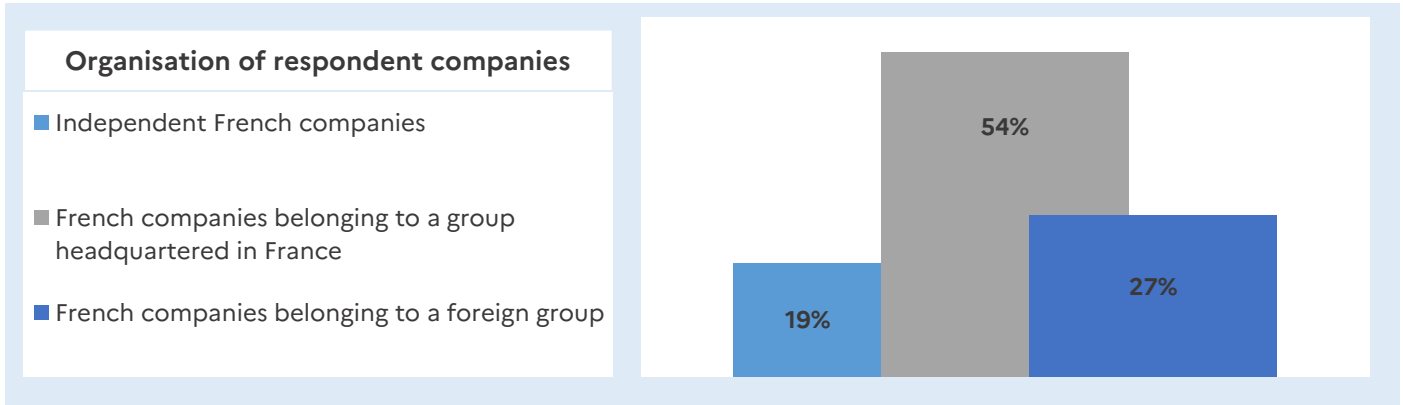
The survey collected over 330 responses, 155 of which were fully usable.

Results provided below are compared with those of the 2020 survey, when relevant. They also highlight, when necessary, the differences between companies that are subject to the obligation to implement a corruption prevention and detection program and those that are not.

I. Respondent companies

This section profiles the respondent companies. In particular, it enables to determine whether certain criteria are likely to influence the answers to the questions relating, on the one hand, to the understanding of bribery and influence peddling offences and, on the other hand, to the implementation of related prevention and detection measures.

1. Typology of respondent companies

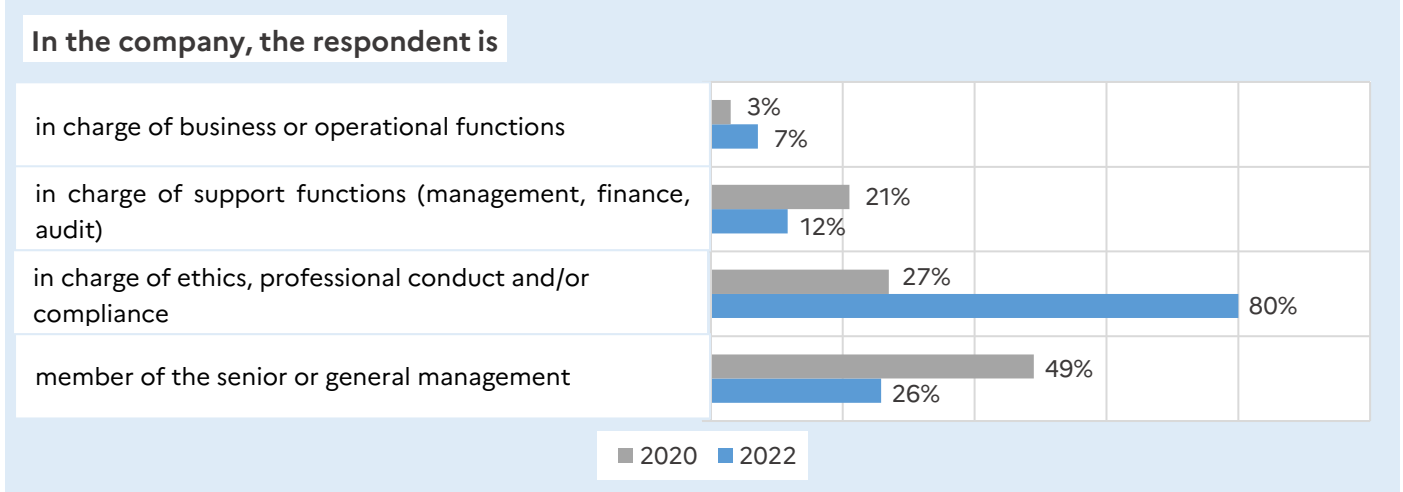


Half of the respondent companies are French companies belonging to a group headquartered in France (54%). The other respondents are either French companies belonging to a foreign group (27%) or independent French companies (19%).

	Survey 2020	Survey 2022
Companies subject to Article 17	46%	58%
Companies not subject to Article 17	54%	42%

Unlike the first survey, the majority of respondents were companies subject to Article 17 of the Sapin II Act (58% in 2022 versus 46% in 2020).

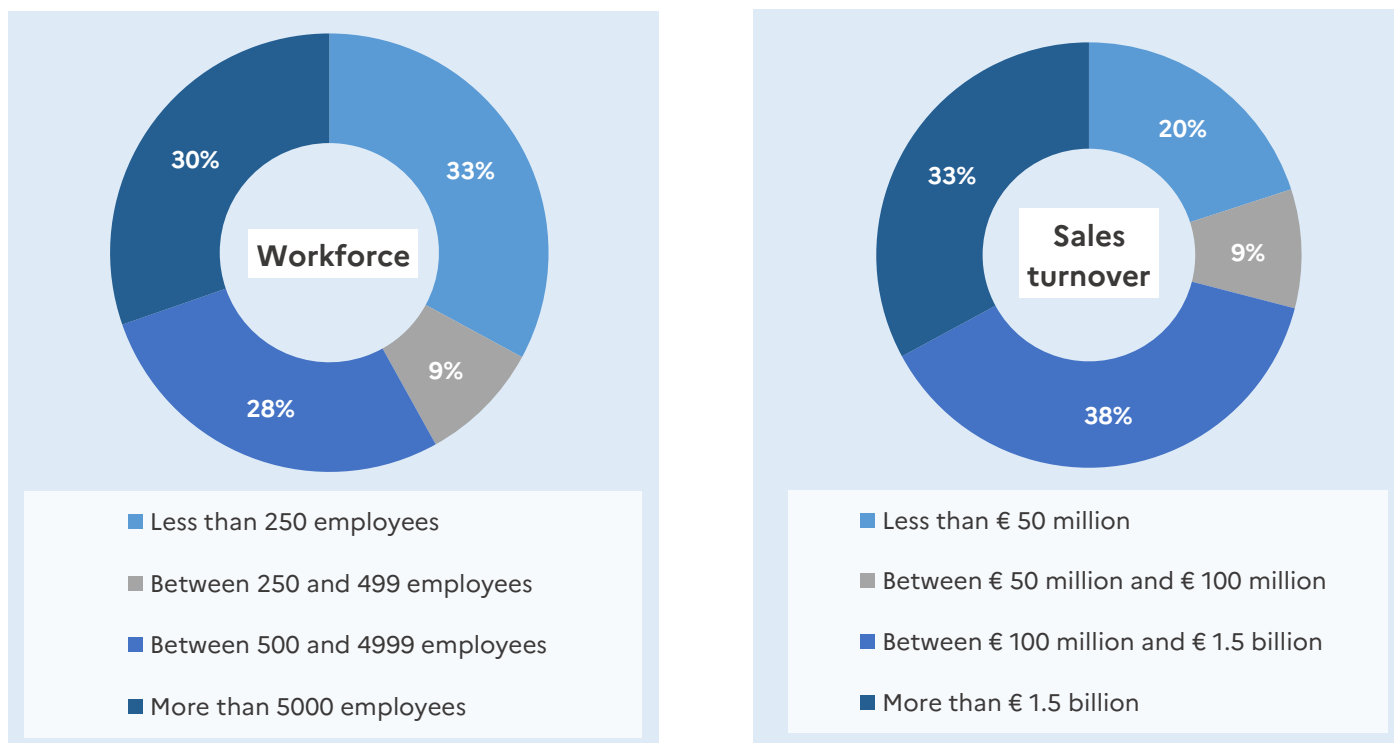
2. Positions of the respondents



It was requested that the questionnaire be completed, whenever possible, by one of the individuals considered to have the most complete view of the organisation and its activities.

Therefore, the vast majority of respondents are in charge of ethics, professional conduct or compliance (80%). The difference with the 2020 results is probably due to the development of functions dedicated to these topics and the rise of the compliance function.

3. Sales turnover and workforce



The survey shows a relatively comparable statistical distribution of respondent companies according to their number of employees and sales turnover:

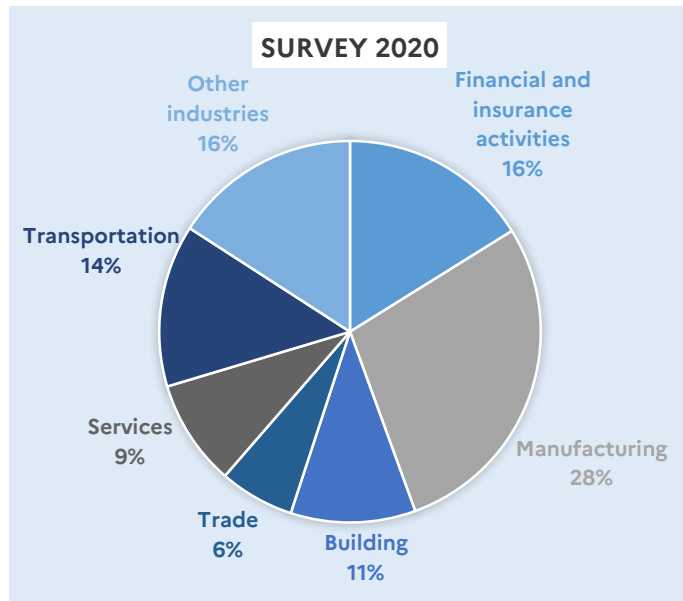
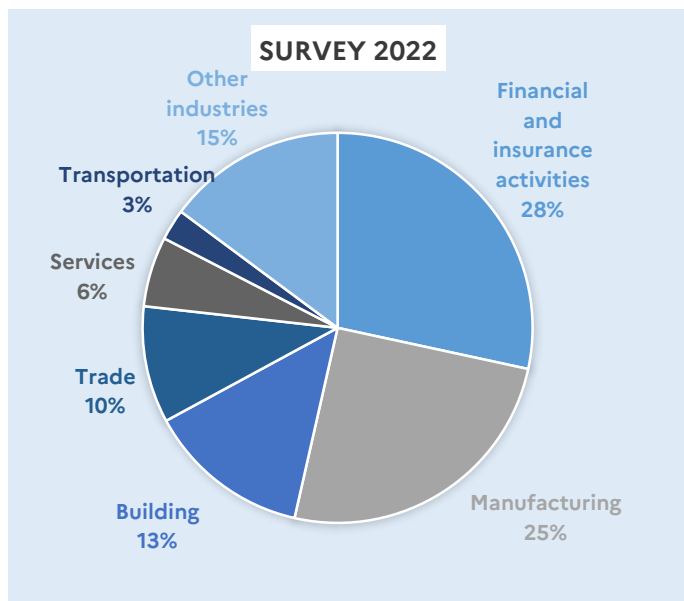
- 20% of companies are small and medium-sized enterprises (SMEs);
- 45% of the companies are intermediate size enterprises (ETIs);
- 35% of companies are large enterprises (GEs).

4. Business industries

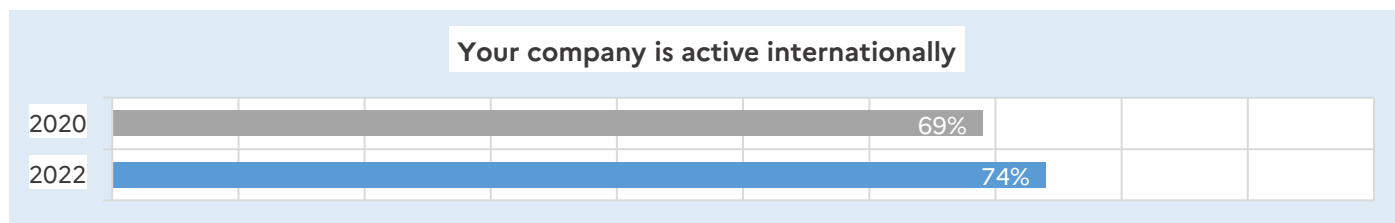
In order to present the results of this survey according to a nomenclature by business industries, these have been aggregated into seven main business industries: financial and insurance activities (28%), manufacturing (25%), building (13%), trade (10%), services (6%), transportation (3%) and other industries (15%).

The financial, insurance, pharmaceutical and building industries, some of which are subject to specific industry regulations, stand out regarding the number of companies that responded to the 2022 survey. This probably shows an increased awareness of the risks they face.

Conversely, no companies in the textile, plastics, machinery and equipment, automotive and luxury goods industries responded to the survey.



5. International

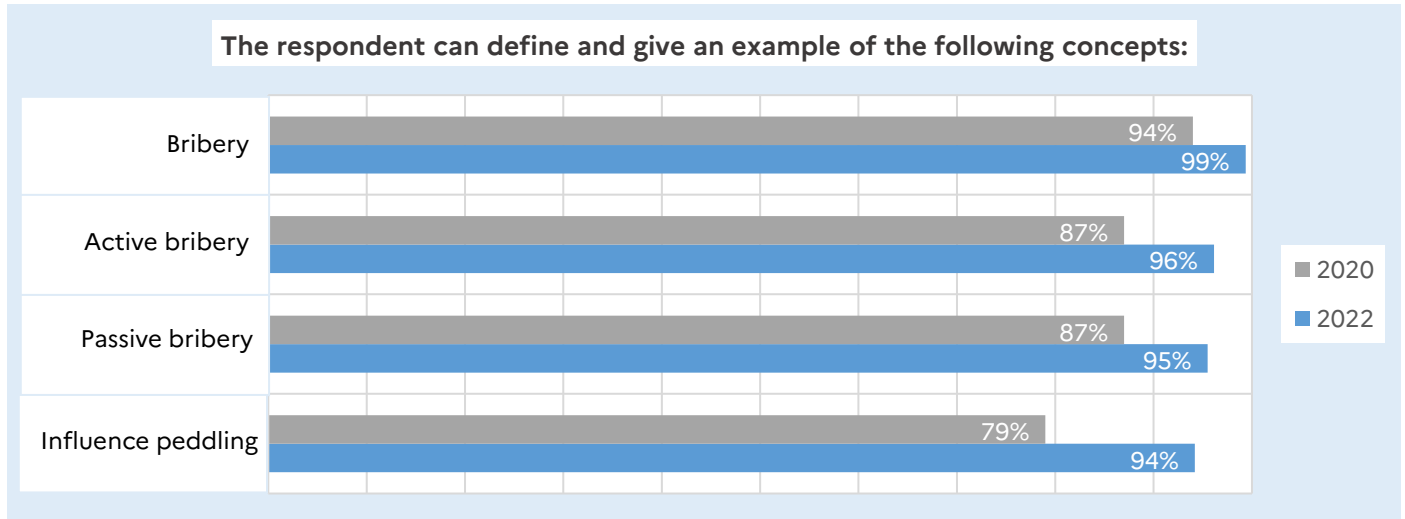


74% of respondent companies feature international activities. This over-representation in the sample can be analysed as a consequence of an increased awareness of corruption risk, as soon as the activities developed by the companies go beyond national borders.

II. Understanding of bribery and influence peddling

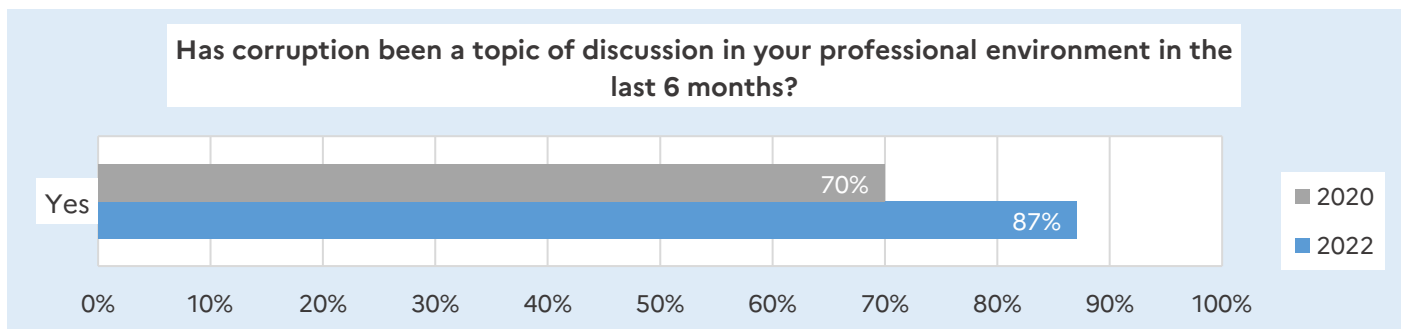
This second part is intended to assess the level of understanding of bribery and influence peddling offences in the respondent companies, as well as the perception of corruption risk by the professionals working there.

1. The concepts of bribery and influence peddling



Almost all respondents felt they could define and give examples of bribery, whether active or passive, and influence peddling. The 2022 answers show a real progression compared to 2020, which reflects a growing appropriation of these themes by the respondents.

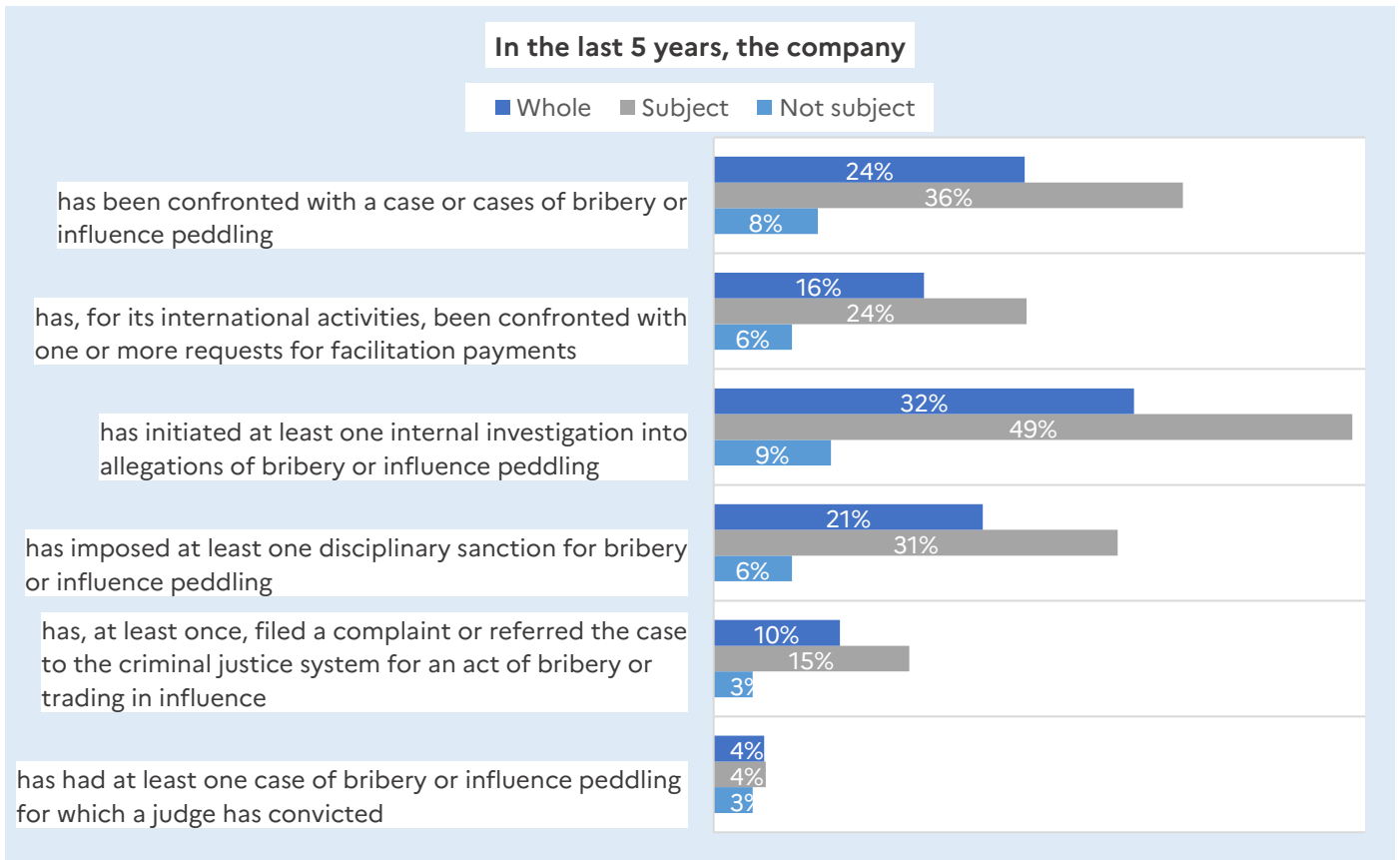
2. The theme of corruption in the working environment



Corruption has been discussed in the past six months in the working environment of the vast majority (87%) of respondents. This result shows a significant increase over the past two years.

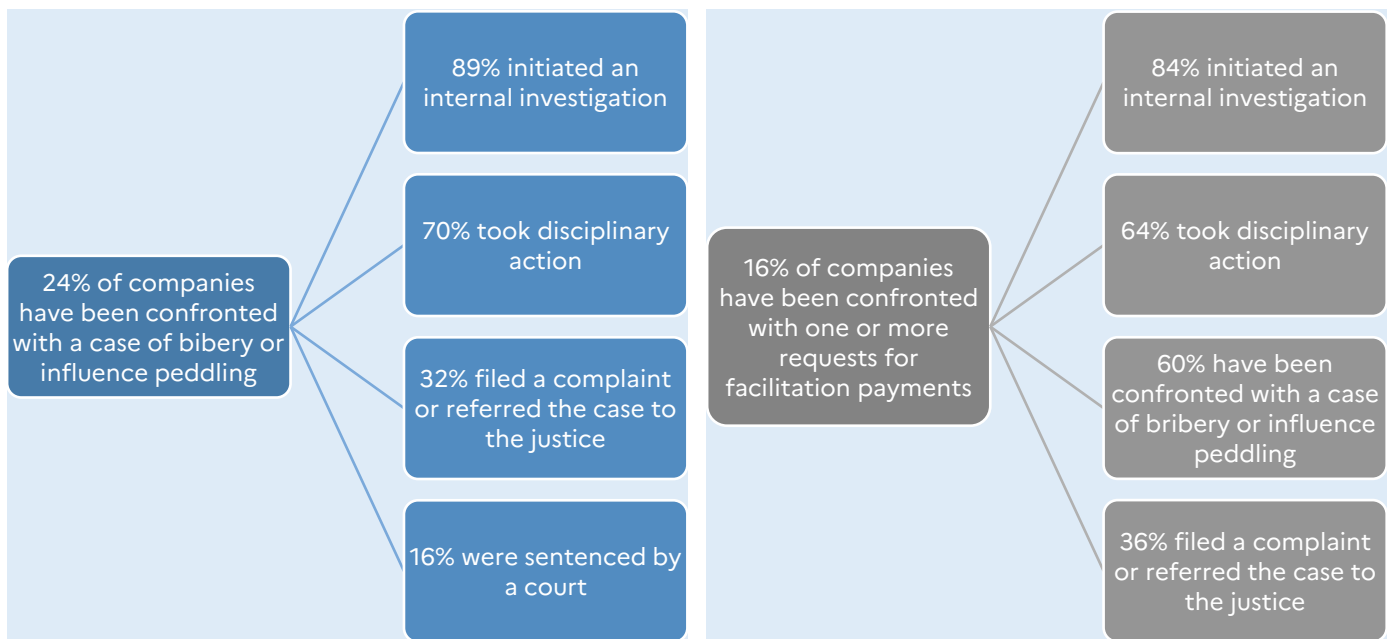
This positive trend can be explained by a better understanding of these concepts, but also by the obligation to train and raise awareness among the employees of the companies exposed to this risk, in particular under the training scheme provided for in Article 17 of the Sapin II Act. In this respect, 93% of companies subject to the law claim to have covered the topic of corruption in training over the past six months (compared with 79% of companies not subject to the Article 17).

3. Cases of corruption within companies in the last 5 years



The results show that respondent companies are more likely to initiate internal investigations into allegations of bribery or influence peddling (32%), particularly among companies subject to article 17 (49%), but also to impose disciplinary sanctions (21%).

In addition, almost a quarter (24%) of the respondent companies have been confronted with at least one case of bribery or influence peddling in the last five years.



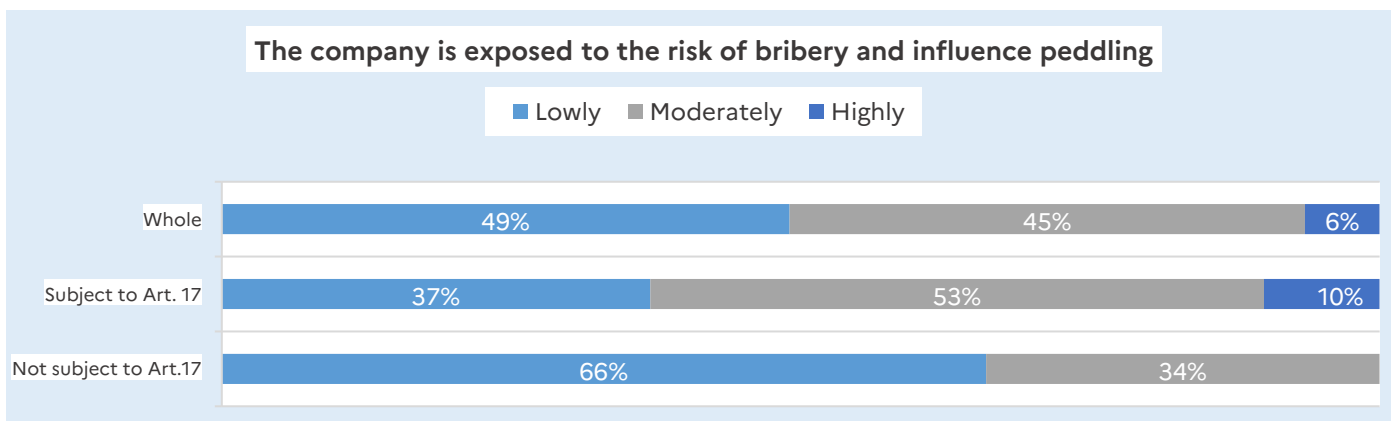
Of the companies that have been in this situation, the vast majority initiated an internal investigation (89%) and took disciplinary action (70%), with 16% of cases even resulting in a conviction by a court.

Nevertheless, among the companies that have been confronted with one or more requests for facilitation payments in their international activities, only 60% report having been confronted with at least one case of bribery or influence peddling. However, facilitation payments are considered as corruption under French law, which reflects the need to raise awareness of the danger of such payments.



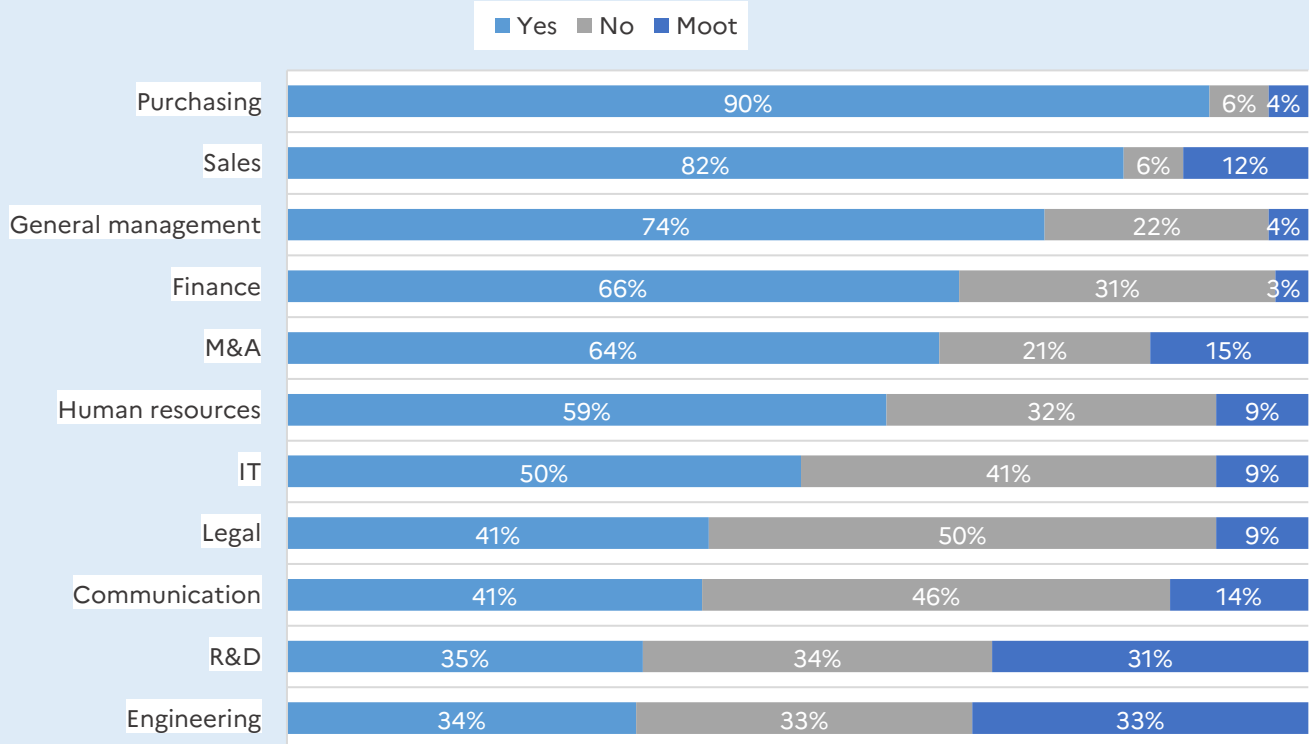
In their current role, 12% of respondents have been personally confronted with bribery or influence peddling or solicited to do so in the past five years. The majority of respondents are in charge of ethics, personal conduct or compliance.

4. Exposure to the risk of bribery and influence peddling



Half of the companies consider themselves slightly exposed to corruption risk. Only 6% of companies consider themselves to be highly exposed. These are exclusively companies that are subject to the Sapin II Act. However, corruption risk does not depend solely on the size of the company, but rather on its risk profile. The risk profile is not only a function of its size, but also depends on other risk factors such as the industry in which it operates, its governance, its organisation, its business model, etc.

Is there a risk of bribery and influence peddling in these areas?



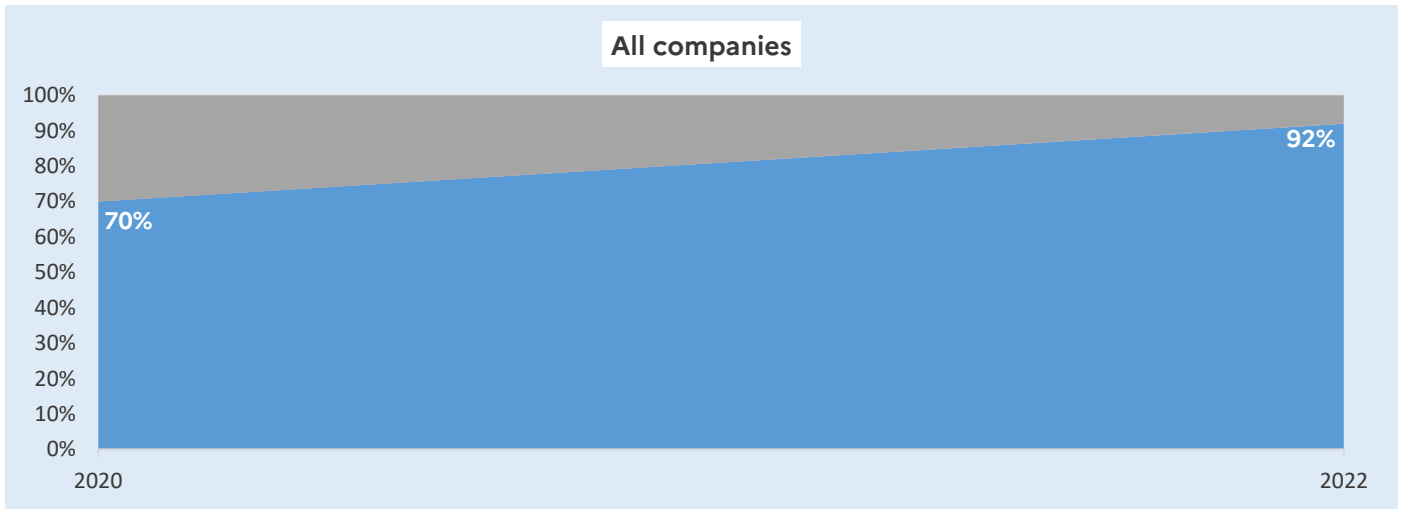
The functions considered most exposed to the risk of bribery and influence peddling by the respondent companies are purchasing (90%), sales (82%) and general management (74%). Risk perception is more balanced with regard to engineering or R&D functions, which are sometimes wrongly excluded by companies from their awareness spectrum.

The functions considered most exposed in 2020 were purchasing (92%) and sales (79%). General management was only in 5th place (62%) after M&A (64%) and finance (64%).

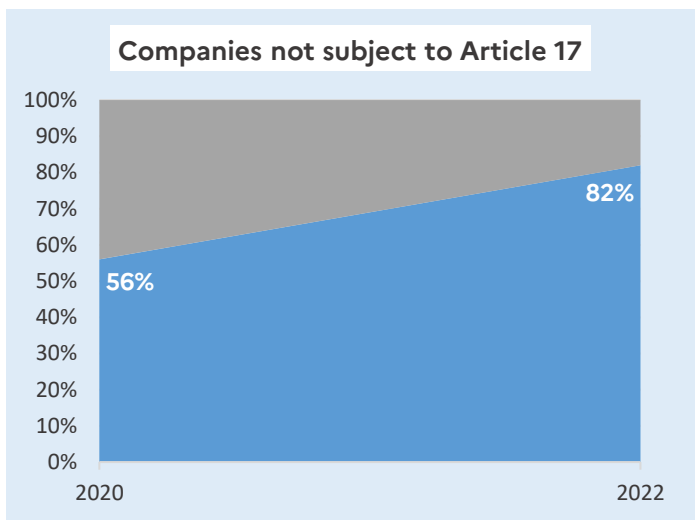
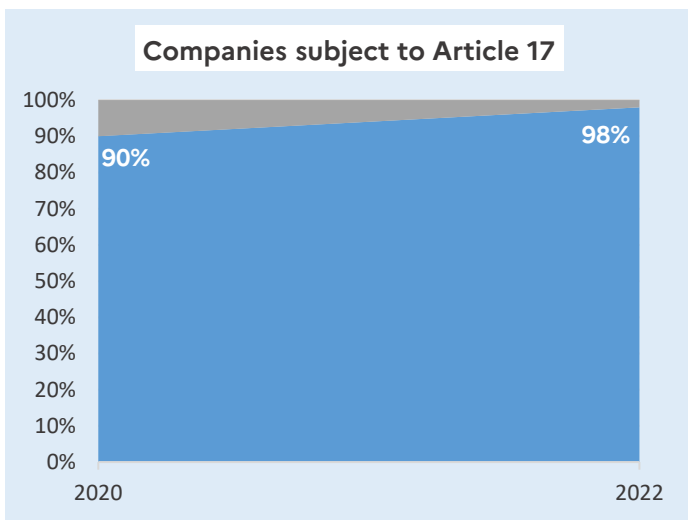
III. Prevention and detection of corruption

The AFA's mission is to help the competent authorities and the individuals who are confronted with it to prevent and detect corruption. To this end, the AFA published [recommendations](#) on 12 January 2021 providing guidance on how to implement an effective prevention and detection program, adapted to the organisation's risk profile. This third part aims to determine the level of understanding and maturity of anti-corruption measures within companies, particularly with regard to the Agency's recommendations.

1. Anti-corruption measures in companies

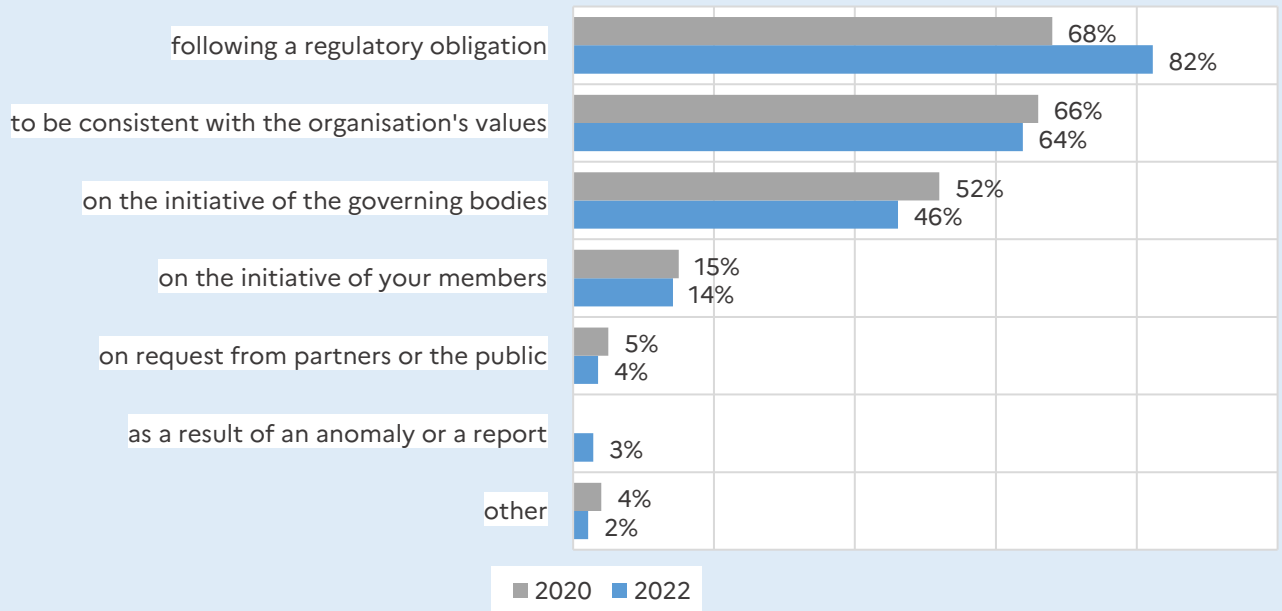


More than six years after the adoption of the Sapin II Act, 92% of respondent companies declare that they implemented measures to prevent and detect bribery and influence peddling¹ offences, compared to 70% in 2020, *i.e.* an increase of 20 points over the last two years. This increase can be observed among companies subject to the law (98%, +8 points) and, even more so, among companies not subject to the law (82%, +26 points).



¹ The measures to prevent and detect bribery and influence peddling offences are as follows: corruption risk mapping exercise, anti-corruption code of conduct, training program, third-party due diligence, internal whistleblowing system, anti-corruption accounting controls and internal control, internal control monitoring and evaluation, and disciplinary regime.

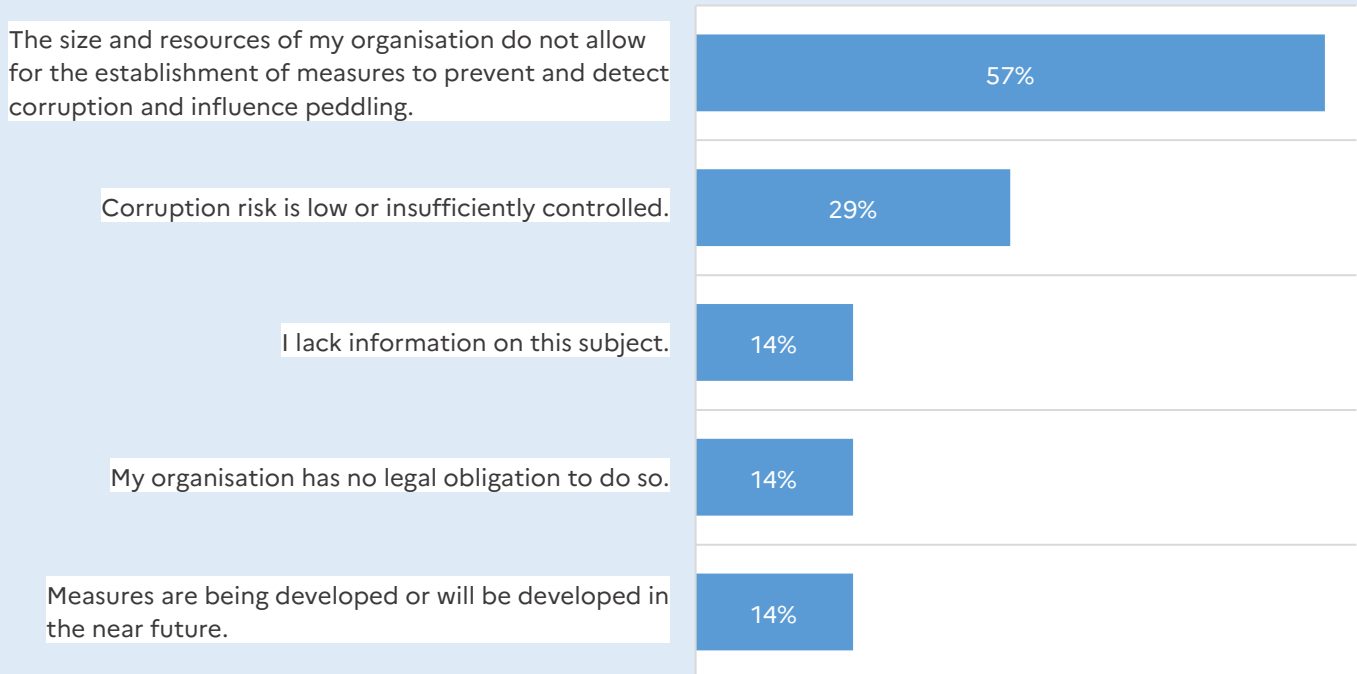
The company has anti-corruption measures in place



The majority of respondent companies that implemented anti-corruption measures did so as a result of regulatory obligations (82%) and to be consistent with the organisation's values (64%).

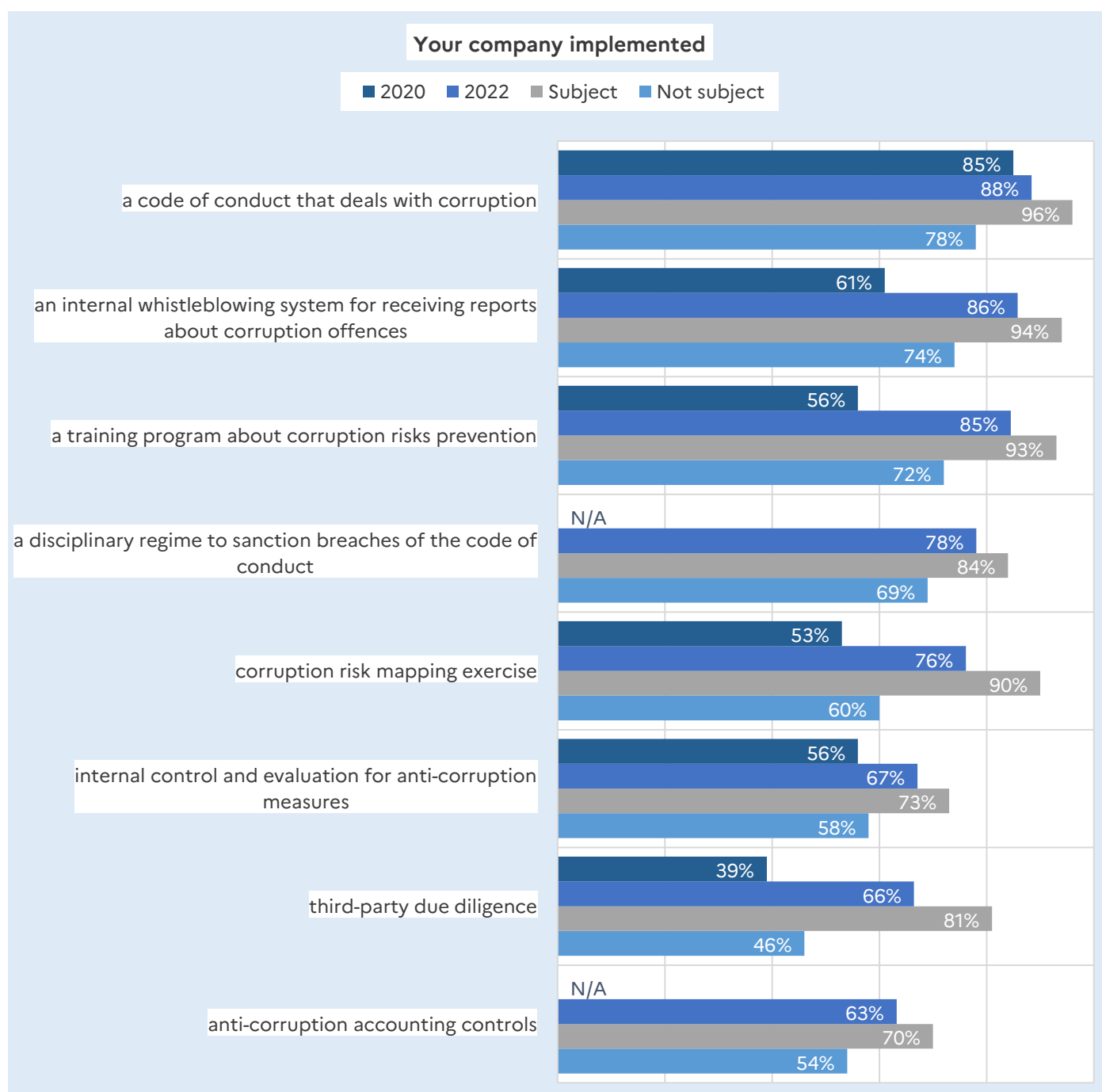
Among other reasons, respondents also indicated that they had implemented anti-corruption measures at the request of their customers or to prevent corruption risk.

Why did your company not implement anti-corruption measures?



Among the respondents who have not implemented anti-corruption measures, the main reason given is the organisation's lack of means and resources (57%). It should be noted that most of these companies are not subject to Article 17 of the Sapin II Act and are therefore smaller in size.

2. The maturity of the anti-corruption program

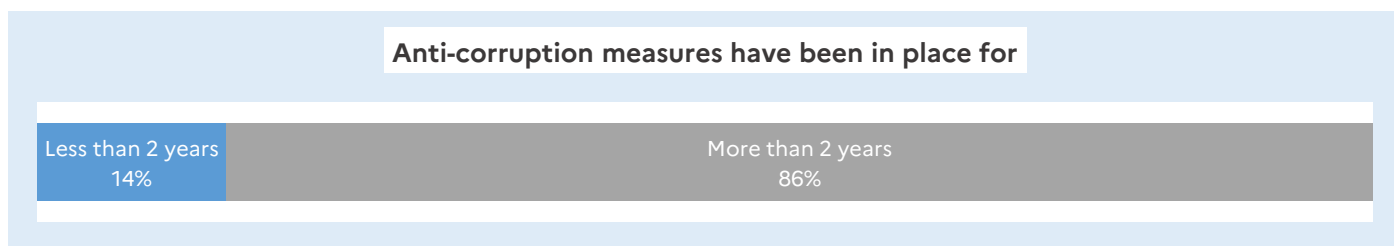


Among the anti-corruption measures most frequently reported by respondents are an anti-corruption code of conduct (88%), an internal whistleblowing system (86%) and an anti-corruption training program (85%).

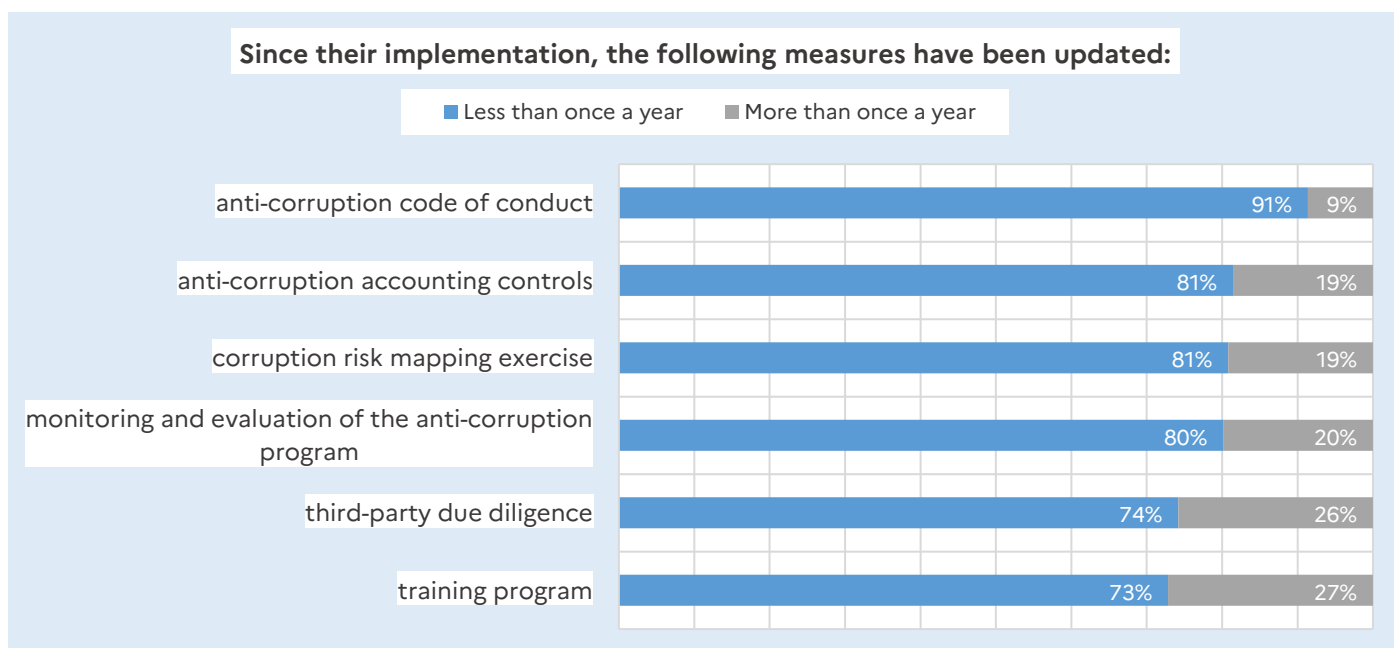
More than three quarters (76%, +23 points) of the respondent companies declare that they set up a corruption risk mapping exercise. This increase shows a better understanding of the implementation roadmap of an anti-corruption program, as risk mapping constitutes "the cornerstone of the anti-corruption programme. It is the basis for defining the other prevention and detection measures".²

² [2021 French Anti-corruption Agency Guidelines](#), §28.

However, only 45% of companies report having implemented all the measures listed in Article 17 of the Sapin II Act.

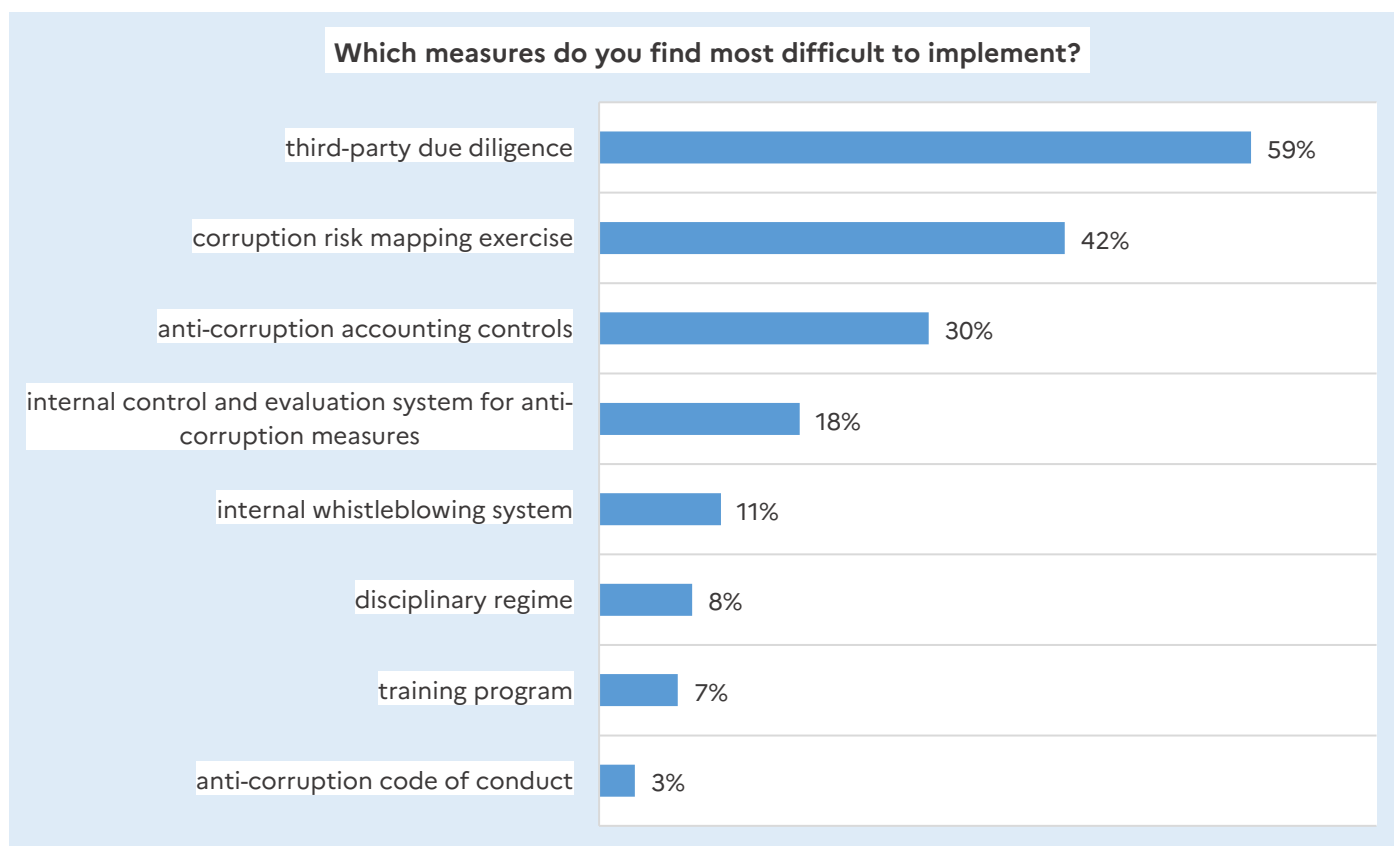


Regarding the maturity of these measures, it is noted that the vast majority of companies (86%) indicate that they have been in place for over two years.



However, once implemented, most of these measures are not updated annually. Although such an update is not mandatory, it remains important to ensure that the anti-corruption measures remain relevant to the company's risk profile.

3. Implementation of anti-corruption measures



A majority of respondents consider third-party due diligence as the most difficult measure to implement (59%). This is followed by the corruption risk mapping exercise (42%) and anti-corruption accounting controls (30%).

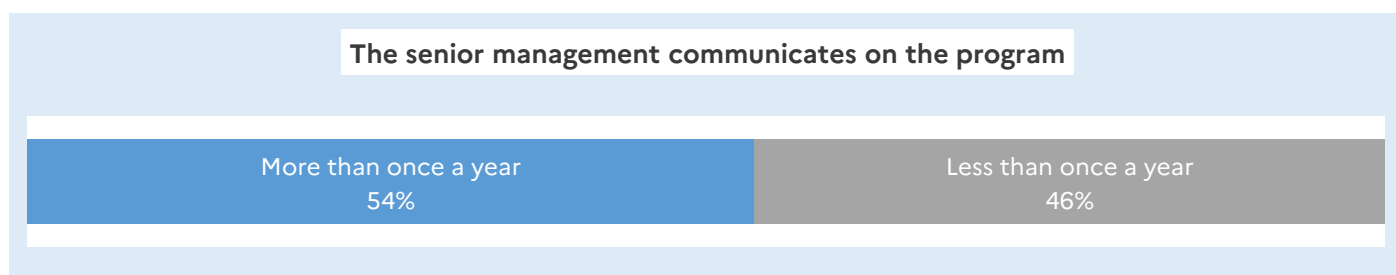
Among the difficulties mentioned by some respondent companies³ :

- the implementation of third-party due diligence is perceived as potentially requiring significant human and financial resources, especially given the large number of third parties or transactions to be assessed. Some companies also point to the risk that such assessments may damage their relationships with third-parties;
- regarding the corruption risk mapping exercise, companies emphasise their difficulties in conducting an exhaustive mapping with regard to the company's processes and activities, in identifying risk situations and in linking this mapping with the other measures of the anti-corruption system;
- with regard to anti-bribery accounting controls, companies have indicated difficulties in determining the scope of the controls to be carried out according to the size of the

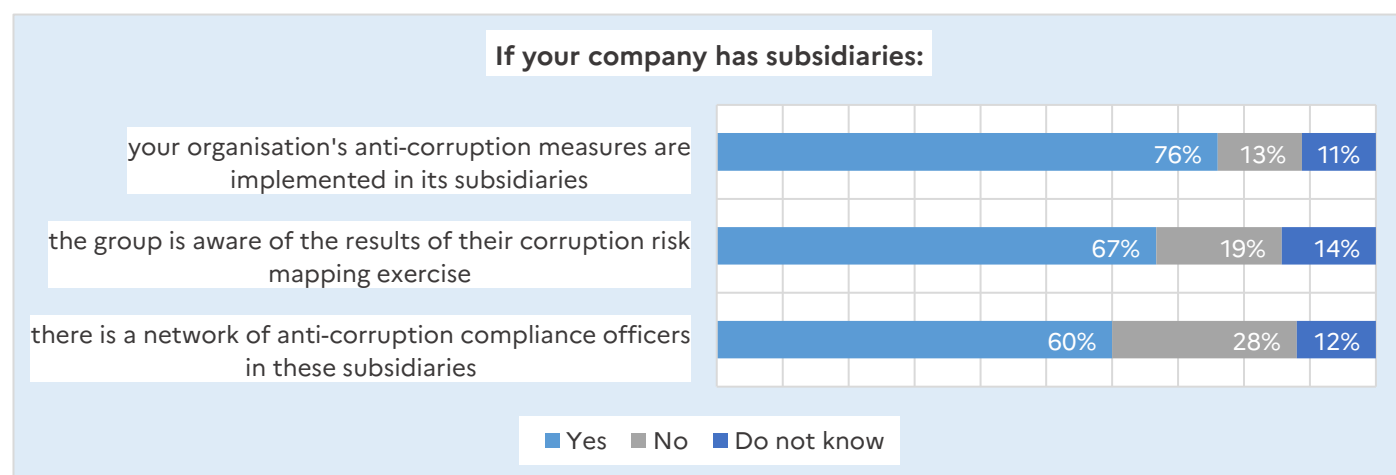
³ In addition to the anti-corruption reference framework consisting of the [AFA's recommendations](#) and [practical guides](#) on themes of interest, the AFA is available to respond to any difficulty that companies may encounter by [e-mail](#) or by mail.

company, in determining the relevant control points to be implemented and in connecting these controls with other existing accounting controls.

These difficulties may partly explain why third party due diligence and anti-corruption accounting controls emerged as the two least implemented measures, according to the responding companies.

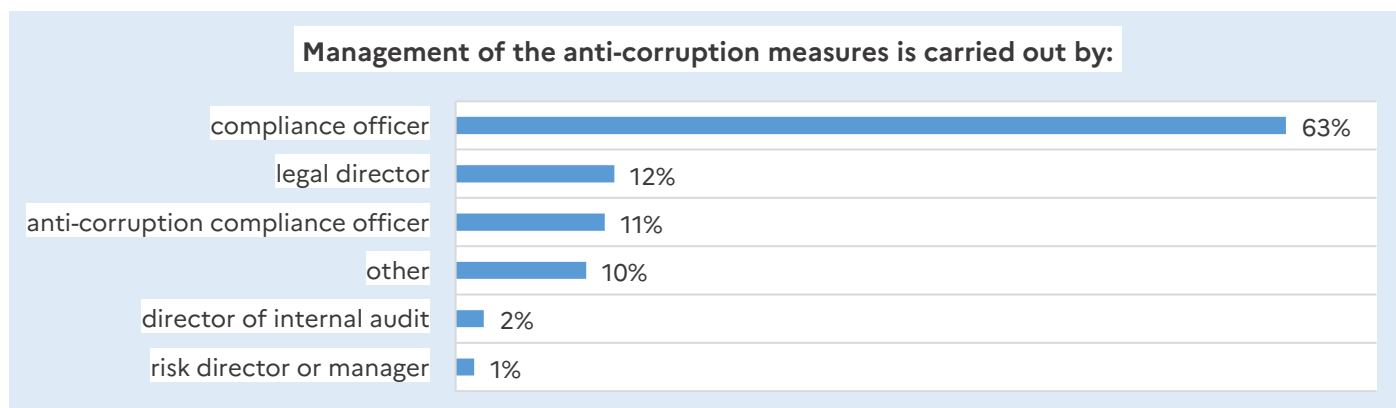


The senior management communicates on the program more than once a year for half of the companies (54%).



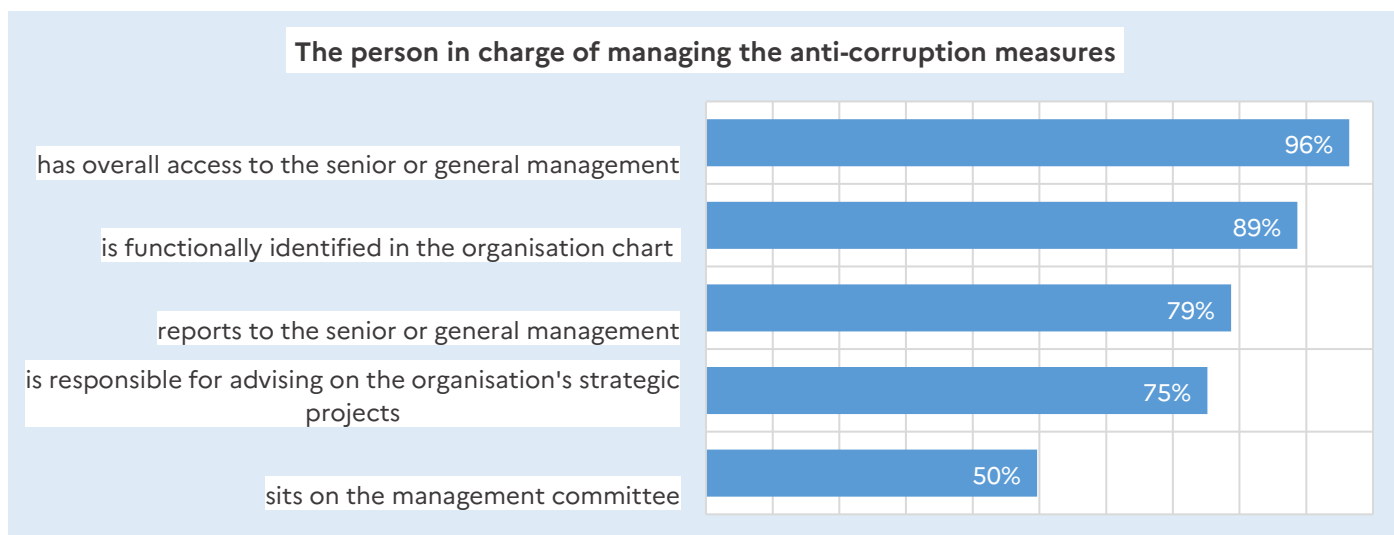
If the company has subsidiaries, the company's anti-corruption measures are implemented in its subsidiaries in 76% of cases and the group is aware of the results of their corruption risk mapping exercise in 67% of cases. However, only 60% of companies have a network of compliance officers in these subsidiaries.

4. Management of the anti-corruption measures



The management of anti-corruption measures is mainly carried out by the compliance officer (63% of respondents), who is often responsible for different areas of compliance. Otherwise, this task is carried out by the legal director (12%) or by a manager specifically responsible for anti-corruption compliance (11%).

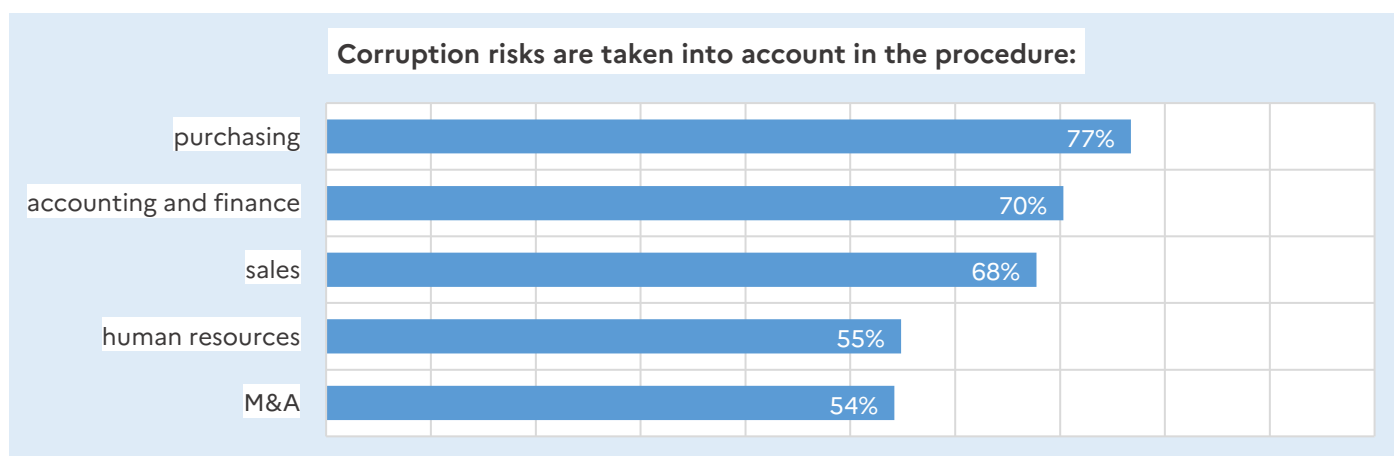
Other people in charge of this task include people intervening across several functions (e.g. compliance and risk or finance).



The person responsible for managing these measures has overall access to the management or general management (96%) and is functionally identified in the organisation chart (89%).

These results are similar whether or not the company is subject to Article 17 of the Sapin II Act.

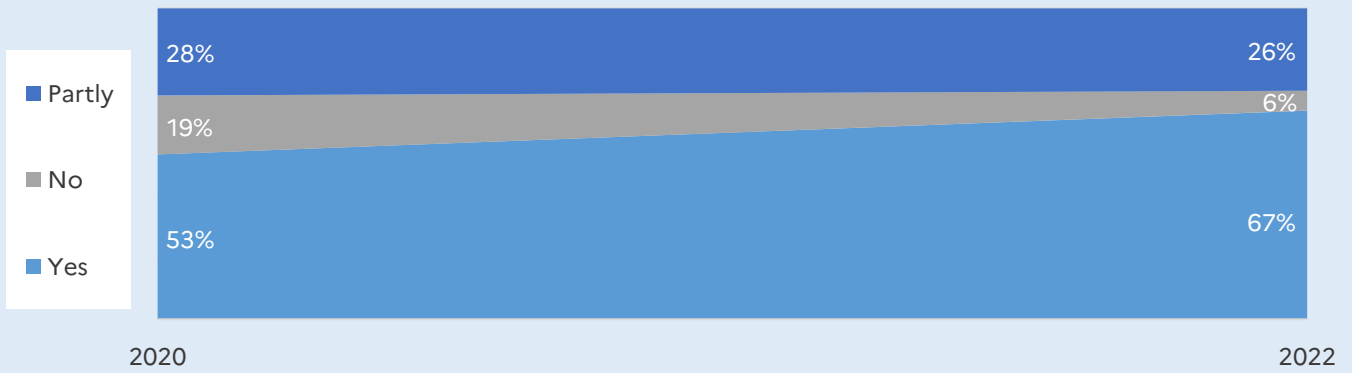
5. Taking into account corruption risks



Corruption risks are mostly taken into account in the "purchasing" (77%), "accounting and finance" (70%) or "sales" (68%) procedures.

These results are consistent with respondents considering purchasing, sales and finance as functions particularly exposed to corruption risks.

All employees, regardless of their hierarchical position, are made aware of the need to take into account corruption risks in their daily activities:



More than two thirds of the companies responding (67%) indicate that they are making all their employees aware of the need to take into account corruption risks in their daily activities, regardless of their hierarchical position. The choice of a broad awareness of these issues thus seems to have been made by a large majority.

Conclusion

This second survey displays a clear progression in respondents' awareness of bribery and influence-peddling offenses, for all company sizes and in all industries, and in the measures they claim to have taken to detect and prevent corruption within their organizations. Indeed, the vast majority of companies now declare that they implemented several measures to prevent and detect the commission of bribery and influence peddling, in particular to meet a legal obligation or to be in line with their values.

Nevertheless, there is still room for improvement in terms of understanding of their exposure to corruption risk, as a majority of respondent companies consider themselves to be only slightly exposed to the latter. This contrasting awareness partly explains the reason why less than half of the responding companies effectively implemented all anti-corruption measures provided for in Article 17 of the Sapin II Act. Certain sensitive operations, such as mergers and acquisitions, or certain support functions such as human resources, would also deserve to be more specifically assessed with regard to corruption risk and more closely monitored. Lastly, further raising awareness of corruption risk among greater numbers of employees in their daily activities can also be considered a useful axis of improvement, in addition to the mandatory training (provided for companies subject to the law) for most risk-exposed staff.

Since its creation in 2017, the AFA has devoted a large part of its advisory activity to the development and enrichment of the French anti-corruption framework, with the publication of its recommendations, updated in January 2021 and various practical guides freely accessible on its website. Based on the findings of this survey, the AFA will continue to work on enriching and clarifying this framework, as well as increasing its efforts to raise awareness and provide training on anti-corruption. This awareness-raising effort will focus in particular on those measures that still seem to present difficulties for companies: corruption risk mapping exercise, third-party due diligence and anti-corruption accounting controls. In this respect, it recently published a guide on anti-corruption accounting controls, drawn up with the help of a working group bringing together the accounting professions.⁴

⁴ The working group, coordinated by the AFA, included the Haut conseil du commissariat aux comptes (H3C), the Compagnie nationale des commissaires aux comptes (CNCC), the Ordre des experts comptables, the Association des directeurs financiers et de contrôle de gestion (DFCG) and the Institut français de l'audit et du contrôle internes (IFACI).

Appendix 1: Survey

Section I – Respondent companies

1 Your organisation is

- an independent French company
- A French company belonging to a foreign group
- a French company belonging to a group headquartered in France

2 In the company, you are

- member of the senior or general management
- in charge of ethics, professional conduct and/or compliance
- in charge of support functions (management, finance, audit)
- in charge of business or operational functions

3 The number of employees is

- less than 250 employees
- between 250 and 499 employees
- between 500 and 4999 employees
- more than 5000 employees

4 The annual sales turnover of your company is

- less than € 50 million
- between € 50 million and € 100 million
- between € 100 million and € 1.5 billion
- more than € 1.5 billion

5 The business industry in which your company operates is

- transport
- professional services
- textile
- plastics
- mechanical engineering and equipment manufacturing / automotive industry
- basic metal production
- consulting
- pharmaceutical industry
- postal and telecommunications services
- chemistry industry
- construction
- utilities
- agriculture and food
- aeronautics and defence industry
- luxury industry
- financial services

- insurance activities
- commerce and distribution
- electronic and electrical industry
- other

6 Your company is active internationally

- yes
- no

Section II – Understanding of bribery and influence peddling

7 Can you define and give an example of the following concepts?

- | | | |
|--------------------|------------------------------|-----------------------------|
| Bribery | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| Active bribery | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| Passive bribery | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| Influence peddling | <input type="checkbox"/> yes | <input type="checkbox"/> no |

8 Has corruption been a topic of discussion in your professional environment in the last 6 months?

- yes no

9 In the last 5 years, the company

- | | | |
|---|------------------------------|-----------------------------|
| has been confronted with a case or cases of bribery or influence peddling | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| has, for its international activities, been confronted with one or more requests for facilitation payments | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| has initiated at least one internal investigation into allegations of bribery or influence peddling | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| has taken at least one disciplinary action for bribery or influence peddling | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| has, at least once, filed a complaint or referred the case to the criminal justice system for an act of bribery or trading in influence | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| has had at least one case of bribery or influence peddling for which a judge has convicted | <input type="checkbox"/> yes | <input type="checkbox"/> no |

10 In the last 5 years, have you personally been confronted with bribery or influence peddling or have you been solicited to do so in the course of your current duties?

- yes no

11 The company is exposed to the risk of bribery and influence peddling

- lowly
- moderately
- highly

12 Is there a risk of bribery and influence peddling in these areas?⁵

- ❖ purchasing yes no moot

⁵ For the purposes of this survey, « moot » means that the competence is not exercised.

- | | | | |
|----------------------|------------------------------|-----------------------------|-------------------------------|
| ❖ sales | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ communication | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ engineering | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ general management | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ human resources | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ IT | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ legal | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ M&A | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ R&D | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |
| ❖ finance | <input type="checkbox"/> yes | <input type="checkbox"/> no | <input type="checkbox"/> moot |

Section III – Prevention and detection of corruption

13 In your organisation, did your company implement measures to prevent and detect bribery and influence peddling offences, i.e. one or more of the following: corruption risk mapping exercise, anti-corruption code of conduct, training program, third-party due diligence, internal whistleblowing system, anti-corruption accounting controls and internal control, internal control monitoring and evaluation, and disciplinary regime?

- yes
- no

14 Why did your company not implement anti-corruption measures?

- The size and resources of my organisation do not allow for the establishment of measures to prevent and detect corruption and influence peddling.
- Corruption risk is slow or insufficiently controlled.
- Measures are being developed or will be developed in the near future.
- My organisation has no legal obligation to do so.
- I lack information on this subject.
- Other.

15 The company has anti-corruption measures in place:

- following a regulatory obligation
- to be consistent with the organisation's values
- on the initiative of your members
- on the initiative of the governing bodies
- on request from partners or the public
- as a result of an anomaly or a report
- other

16 Anti-corruption measures have been in place for

- less than 2 years
- more than 2 years

17 Management of the anti-corruption measures is carried out by

- legal director
- director of internal audit
- risk director or manager
- compliance officer
- anti-corruption compliance officer
- other

18 The person in charge of managing the anti-corruption measures

- ⇒ reports to the senior or general management yes no do not know
- ⇒ has overall access to the senior or general management yes no do not know
- ⇒ sits on the management committee yes no do not know
- ⇒ is functionally identified in the organisation chart yes no do not know
- ⇒ is responsible for advising on the organisation's strategic projects yes no do not know

19 Corruption risks are taken into account in the procedure

- ⇒ purchasing yes no do not know
- ⇒ sales yes no do not know
- ⇒ human resources yes no do not know
- ⇒ accounting and finance yes no do not know
- ⇒ M&A yes no do not know

20 The senior management communicates on the program

- more than once a year
- less than once a year

21 Your company implemented

- ⇒ corruption risk mapping exercise⁶ yes no do not know
- ⇒ a code of conduct that deals with corruption yes no do not know
- ⇒ a training program about corruption risks prevention yes no do not know
- ⇒ third-party due diligence yes no do not know
- ⇒ an internal whistleblowing system for receiving reports about corruption offences yes no do not know
- ⇒ internal control and evaluation for anti-corruption measures anticorruption yes no do not know
- ⇒ anti-corruption accounting controls yes no do not know
- ⇒ a disciplinary regime to sanction breaches of the code of conduct yes no do not know

22 Which measures do you find most difficult to implement?

- ⇒ corruption risk mapping exercise
- ⇒ anti-corruption code of conduct

⁶ "Corruption risk mapping exercise" means: i) identification of risks inherent in the company's activities; ii) classification of risks, which determines the measures to be taken to manage these risks.

- ⇒ training program
- ⇒ third-party due diligence
- ⇒ internal whistleblowing system
- ⇒ internal control and evaluation system for anti-corruption measures
- ⇒ anti-corruption accounting controls
- ⇒ disciplinary regime

Why ?

23 All employees, regardless of their hierarchical position, are made aware of the need to take into account corruption risks in their daily activities

- yes
- no
- partly

24 If your company has subsidiaries

- ⇒ your organisations's anti-corruption measures are implemented in its subsidiaries
 - yes no do not know
- ⇒ the group is aware of the results of their corruption risk mapping exercise
 - yes no do not know
- ⇒ there is a network of anti-corruption compliance officers in these subsidiaries
 - yes no do not know

25 Since their implementation, the following measures have been updated

- ⇒ corruption risk mapping exercise
 - less than once a year
 - more than once a year

- ⇒ anti-corruption code of conduct
 - less than once a year
 - more than once a year

- ⇒ training program
 - less than once a year
 - more than once a year

- ⇒ third-party due diligence
 - less than once a year
 - more than once a year

- ⇒ monitoring and evaluation of the anti-corruption program
 - less than once a year
 - more than once a year

- ⇒ anti-corruption accounting controls

- less than once a year
- more than once a year