

**AUDITS OF ENTITIES SUBJECT TO ARTICLE 17 OF LAW No. 2016-1691 OF 9 DECEMBER 2016**

**QUESTIONNAIRE AND ITEMS TO BE PROVIDED**

(Provide the response(s) and/or document(s) requested for each question. Please specify the related question number for each response and document. If a question doesn't apply to you, please indicate the reason.)

Note:

- i. The expression “**entity under audit**” means the company (or the public industrial and commercial establishment – EPIC) together with all of the subsidiaries and companies that it controls.
- ii. The term “**corruption**” means the offences of bribery and influence peddling.
- iii. The expression “**first-level controls**” means the ongoing operational and monitoring controls carried out by employees and their managers as part of their daily activities. This involves ensuring that tasks inherent to an operational or support process have been carried out in accordance with the procedures laid down by the entity under audit.
- iv. The expression “**second-level controls**” means ex-post controls, carried out at predefined or random intervals, ideally by departments not involved in operations. These are substantive and procedural controls whose purpose is to ensure that the process aligns with internal procedures, that first-level controls have been properly performed and that the system is working effectively.
- v. The expression “**third-level controls**” means the controls performed by internal and/or external auditors who carry out investigations in all areas to be able to provide reasonable assurance that the anti-corruption system complies with internal and regulatory requirements, has been effectively implemented and is being kept up-to-date.

## **A. ENTITY UNDER AUDIT**

- A.1. Specify the legal name and company name, as well as the trading name, if different, of the entity under audit. Provide the articles of association and the K-Bis of the entity.
- A.2. Specify the identity and functions of the entity's members of senior management, both of the parent company and of any subsidiaries. Provide detailed organisational charts with individuals' names (group, business lines, divisions, business units and subsidiaries, including any joint ventures) and any documents that describe the general governance of the entity (for example, for the most recent financial year, general reports, group committee reports, service agreements governing intra-group relations, etc.).
- A.3. A.3.1 Does the entity under audit form part of a group? If so, what is the parent entity of the group? Is the entity under audit a parent company and/or subsidiary?  
A.3.2 If the entity has any subsidiaries, please provide their identity and address, together with the percentage shareholding (direct or indirect).  
A.3.3 Please provide the legal form of any foreign subsidiaries.
- A.5. What was the entity's turnover and headcount at the end of the latest known financial period?
- A.6. Are the turnover and headcount consolidated figures?
- A.7. Present your current organisational structure including any business lines, divisions, business units and subsidiaries.
- A.8. Provide the entity's activity reports for the last three accounting years and specific reports for the last three financial years (reference documents, annual compliance reports, extra-financial reporting and/or CSR reports if these cover ethics and/or anti-corruption efforts, etc.).
- A.9. Who are the principal shareholders (holding at least 25% of the share capital) of the entity? Provide their name, legal status (corporate entity or private individual), address, nationality and percentage shareholding.
- A.10. With regard to the entity's commercial relationships, provide:
- A.10.1. The top ten customers in terms of turnover, including foreign customers, specifying the share of this turnover in sales. Furthermore, for customers established abroad, please provide the name, country of registration, address, amount of transactions carried out (in the most recent closed financial year) and status (public or private).
- A.10.2. The top ten first-tier suppliers and intermediaries in terms of turnover, including those established abroad, specifying the share of this turnover in total procurement. Furthermore, for those established abroad, please provide the name, country of registration, address, amount of transactions carried out, amount of payments made (in the most recent closed financial year) and status (public or private).

- A.11. What percentage of the entity's total turnover is earned abroad? Provide a table summarising, for the entity and each of its subsidiaries, the activity, total turnover and percentage earned abroad. For each subsidiary earning part of its turnover abroad, provide details country by country indicating the amounts in value over the last three financial years.
- A.13. Is the entity listed? If so, on which exchange(s)?
- A.15. Where are the entity's principal sites, establishments, branches and offices located (in France and abroad)?
- A.16. Is the entity subject to specific regulations relating to its business sector (e.g. environmental code, public health code) in France and/or abroad? Provide any documentation indicating specific regulations applicable to the entity associated with its legal form and/or business sector and/or country of operation (for example, emanating from public health, environmental or economic regulatory authorities).
- A.17. In the last three years, was the entity audited by any bodies responsible for enforcing such regulations?
- A.18. Has the entity submitted any bids for public procurement contracts in France or overseas in the last three years? If so, what were they? Provide a summary table listing the title of the procurement contract, the date, the identity of the buyer, the value of the contract and the successful tenderer and any documents describing the public procurement bid procedures for any call for tenders in which the entity took part.
- A.19. Has the entity received government aid in the last three years (subsidies, repayable advances, guarantees, low-interest rate loans, etc.), including aid to support its exports or help expand its international activities? If so, what kind of aid and for what amounts?
- A.20. Has the entity received funds from export credit agencies in connection with its export contracts or for the expansion of its international activities during the last three years? If so, what kind of funds and for what amounts?
- A.23. Does the entity under audit fund any non-profit entities (associations, third-party foundations or foundations created by the entity under audit), for example through partnerships or sponsorships? If so, what entities and how much funding has been provided to each over the last three years? For foundations created by the entity under audit, please provide the existing internal procedure(s) governing their operation.
- A.25. Provide a list or lists of any existing internal procedures the entity has with regard to its anti-corruption system.
- A.26. Has the entity encountered any incidents in France and/or abroad that could be considered corruption? If so, what were the circumstances that led to the discovery of these incidents and what measures were taken? Did these incidents lead to a complaint being filed or a referral to law enforcement authorities? If so, to the best of your knowledge, what action was taken?
- A.27. In the last three years, has the entity, in connection with its activities, been party to a criminal settlement procedure in France and/or abroad or been penalised for acts of corruption?

**B. Presentation of the compliance department or other appointed officer**

- B.1. B.1.1. Who is responsible for implementing the anti-corruption system within the entity under audit?
- B.1.2. How is this person's independence guaranteed (for example, based on having a direct line to senior management) and what is their position?
- B.1.3. What financial, material and human resources are dedicated to the establishment, monitoring and control of the anti-corruption system?
- B.2. B.2.1. Provide a general presentation of the compliance department (including governance, detailed organisational chart with individuals' names and job descriptions, organisational structure of the compliance function within the entity under audit, description of responsibilities).
- B.2.2. If the entity is made up of several groups, business lines, divisions, business units or subsidiaries, please indicate for each one the position of the entity's compliance department (or equivalent), and in particular, the position of the compliance officer and any contact persons within the subsidiaries or operations.
- B.3. Describe the educational and professional backgrounds of the staff members in the compliance department (or equivalent). Did they receive specific initial or ongoing training relating to anti-corruption compliance, either internally or externally?
- B.4. Does the compliance department have a dedicated intranet page? If so, provide a screenshot.
- B.5. Does the entity have:
- B.5.1. One or more compliance-specific information systems or tools? If so, what are they?  
Provide the user manual(s) for any such information systems or tools.
- B.5.2. A policy for authorisation, and management of authorisations, for all information systems, including those specifically for compliance?
- B.7. Is the compliance department responsible for carrying out certain first- and second-level controls relating to the anti-corruption system?
- B.8. Describe the various stages involved in launching and deploying the anti-corruption system within the entity.

### **C. Commitment by senior management**

- C.1. What are senior management's personal commitments to ethics and compliance? What form do such commitments take (including approval and monitoring of the anti-corruption system, preface and signing of the code of conduct, communications on senior management's commitments)? How are these commitments communicated within the entity?
- C.2. To what extent are non-executive bodies (board of directors or equivalent) involved in the anti-corruption system? What form does this involvement take (including through membership on one or more committees related to the anti-corruption system and submission of indicators and control and audit reports)?
- C.4. Are there other employees, teams or departments (HR, legal, sales, procurement, finance, etc.) involved in the operational implementation of the anti-corruption measures? Please indicate their role and position within the entity.
- C.5. Which departments are responsible for second- and third-level controls in the anti-corruption system of the entity under audit? What are their financial, material and human resources? How is their independence guaranteed (for example, based on having a direct line to senior management)? Present detailed organisational charts for the department(s).
- C.6. Is the anti-corruption system deployed at all levels of the entity (units, divisions, departments, subsidiaries, etc.)? If so, how? How does this system impact operational procedures (support and business lines) or components of these that do not fall within their direct scope (recruitment, employee objectives and associated remuneration, financial management, sales, procurement, IT, etc.)?
- C.7. In particular, do the entity's human resources procedures – recruitment, remuneration (variable remuneration in particular), career management and advancement – incorporate anti-corruption measures? Please describe the procedures.
- C.10. How does senior management ensure that the entity's anti-corruption system is organised, effective and up-to-date?
- C.13. Is the entity's anti-corruption system communicated to third parties? If so, what is the process? Please provide an example.
- C.14. Are there public documents explaining the entity's commitments? Provide the charter of ethics and/or professional conduct, if different from the code of conduct, and any public documents that explain the entity's anti-corruption commitments.
- C.15. Has any partnership been entered into with any anti-corruption NGOs? If so, please provide any supporting documents.
- C.16. Has the entity's anti-corruption system been certified?
- C.17. Has the entity's anti-corruption system been presented to all employees? If so, in what form? Provide examples of any communications intended for the entity's employees (such as

communications relating to the code of conduct, manuals, intranet site, newsletters, etc.) relating to the prevention and detection of corruption.

C.18. Are there any metrics for the anti-corruption system (to measure its implementation, quality, deployment, effectiveness, etc.) within the entity under audit? For whom are they intended?

#### **D. Code of conduct**

- D.1. D.1.1. Is there a code of conduct in the entity under audit? Who drafted it and presented it to senior management? Please provide the entity's code(s) of conduct.  
D.1.2 How are they updated? Who follows up on them?
- D.2. Does the code of conduct form part of the bylaws? Please provide the bylaws applicable to your entity.
- D.6. D.6.1. Is the code of conduct accessible to all personnel? If so, how?  
D.6.2. Has the code of conduct been translated into other languages?
- D.7. How was the code of conduct communicated within the entity (internal memos, intranet, letters to employees, employment contract for new employees, etc.)?
- D.8. Does the entity's code of conduct form part of broader measures (code of ethics, code of professional conduct, etc.)? If yes, what are these measures? Provide all relevant documents.
- D.9. Provide all documents (procedures/manuals/communications, etc.) relating to the internal policy for gifts and invitations (both giving and receiving) of the entity and its subsidiaries. Is this policy mentioned in the code of conduct? Please also describe any tools or registers available for recording and tracking gifts and invitations.
- D.10. Does the entity have specific procedures applicable to conflicts of interest (definition, management, ad hoc register, if relevant, etc.), patronage, sponsorships and political and lobbying activities? Are these procedures mentioned in the code of conduct?
- D.11. What is the entity's policy for travel and representation expenses? What are the related controls? Provide the procedural and control documents. Are these procedures mentioned in the code of conduct?
- D.12. Does the code of conduct include other related procedures or policies? If so, please provide them.
- D.13. Provide a list of interest representatives, potential conflicts of interest identified in the past year and a list of politically exposed persons within your entity.

## **E. Internal whistleblowing system**

- E.1. Does the entity have one or more internal whistleblowing systems? If so, since when and what is their scope? Provide any documents (guides, memos, reference materials, etc.) relating to the whistleblowing system, particularly concerning how reports are received and processed (in particular, procedures and follow-up to internal investigations). Is the internal whistleblowing system available in multiple languages? If so, what languages?
- E.2. Who is responsible for receiving and processing whistleblowing reports? Please provide any documents that define the roles and responsibilities of the persons in charge of the system. If the entity under audit has a board for dealing with whistleblowing reports, please describe how this board operates.
- E.3. Describe the different means of receiving reports (hierarchical channels, e-mail or post, dedicated IT system, etc.). Please outline their architectural, structural and technical characteristics.
- E.5. Are these reports archived? If so, what is the process? Who oversees it?
- E.6. How many times has the whistleblower system been used? How are reports categorised (HR reports, environmental reports, ethics reports, etc.)? As regards ethics reports, please indicate the number and nature of incidents that may have contravened the entity's code of conduct over the last three years (e.g. an incident relating to actions that could be considered as corruption).
- E.7. What guarantees exist to ensure that the identities of the whistleblower and the person(s) they report remain strictly confidential? Can members of staff submit reports anonymously?
- E.8. What steps are taken to protect whistleblowers (in particular, the absence of reprisals, discrimination or disciplinary sanctions)?
- E.9. Is there an identified channel enabling whistleblowers to provide additional information or documents in support of their reports, if necessary?
- E.10. Is there a specific internal investigation procedure? If so, please provide it. Does this procedure provide for an investigation to verify the authenticity of whistleblowing reports? If so, who investigates and how?
- E.11. Has the entity ever performed an investigation following the receipt of a whistleblowing report?
- E.12. Is there a system for acknowledging receipt and informing the whistleblower that their report is admissible? Is there a system for informing the whistleblower and, where appropriate, the persons concerned, about the processing of the report?
- E.13. If nothing comes of a whistleblowing report, what measures are taken to destroy information that could identify the whistleblower and the persons concerned?
- E.14. What kind of controls are in place for this system (second-level controls and/or internal audit)? Who monitors the effectiveness of this system?
- E.15. E.15.1 Have those who would benefit from the whistleblowing system been informed about it? If so, how?



E.15.2 Have the people involved in putting the system in place been trained? If so, how?

E.16. Is there regular (quarterly, semi-annually, annually, etc.) statistics reporting on the processing of whistleblowing reports? Who carries out this reporting and who is it given to?

E.17. Do the entity's third-party partners have access to the whistleblowing system? If so, please detail these third parties and how they have access to it.

E.18. Have the legal protections afforded to whistleblowers been communicated both internally and externally?

E.19. Have time limits been set for processing whistleblowing reports?

## **F. Corruption risk mapping**

- F.1. Are there any corruption risk maps (and, if applicable, are they integrated with other risk maps)?  
If so,  
F.1.1. How was their scope determined?  
F.1.2. Have they been approved or presented to senior management?  
F.1.3. Please describe the methodology used to develop them and provide the primary preparatory and intermediary documents used in their design.  
F.1.4 Please provide the corruption risk map(s) currently in force.
- F.3. F.3.1. Who within the entity under audit is responsible for preparing the corruption risks map(s)?  
Provide any documents defining the roles and responsibilities of the staff responsible for or assisting with the preparation of corruption risk maps.  
F.3.2. How are or were the entity's staff involved in establishing and/or updating the corruption risks map(s)? Please specify the method for selecting them and their hierarchical position or functions.
- F.4. F.4.1. How are corruption risks identified within the entity? If applicable, please indicate whether any special characteristics inherent to the internal organisational structure of the entity under audit (group, business lines, divisions, business units or subsidiaries) have been taken into account.  
F.4.2. Present the specific methodology for identifying corruption risks (including by documented analysis of all of the entity's processes and activities and by conducting meetings with managers and operational staff).  
F.4.3 Please submit all documentation relating to the risk identification phase.
- F.6. What is the methodology for calculating risks?  
F.6.1. Present the method used to calculate gross risk, as well as the rating scale(s) used.  
F.6.2. Describe the method used to take account of the risk management system, as well as the rating scale(s) used.  
F.6.3. Present the method used to calculate net risk, as well as the rating scale(s) used.
- F.7. Please indicate the method used to prioritise corruption risks and, where applicable, the functions responsible for prioritising them.
- F.9. Are the results of the corruption risk mapping communicated (or shared) within the entity? By what means and via what medium? Provide evidence of this communication.
- F.10. What are the procedures for updating the corruption risk map (distribution of roles and responsibilities, method, frequency, internal communication)?
- F.12. Are the documents used to prepare and update the corruption risks maps retained? If so, please list them. How long they are they kept on file?
- F.13. Has the entity established action plans following the results of the risk mapping exercise?  
If so, please provide these plans.  
F.13.1. By whom and how are the action plans drawn up and approved?

F.13.2. Are people appointed to oversee the implementation and/or monitoring of these action plans?

F.13.3. Are approved action plans monitored? If so, by whom and how?

**G. Third-party due diligence: clients, prime suppliers, intermediaries**

- G.1. Do you have one or more databases listing all of your third parties? Have you identified groups of third parties with comparable risk profiles? If so, how and at what level? Specifically, was the entity's corruption risk map used? If so, how?
- G.2. Does the entity under audit have a third-party due diligence system specifically relating to or incorporating corruption risks? Is this third-party due diligence system broken down into groups of third parties with comparable risk profiles? If so, what classifications are used by the entity? Please submit any documents relating to third-party due diligence with regard to corruption risks in the entity.
- G.4. Identify the functions or departments responsible for conducting third-party due diligence according to the different classifications. Do you use an external service provider for third-party due diligence? Provide any documents defining the roles and responsibilities of staff responsible for or assisting with third-party due diligence.
- G.5. Is the third-party due diligence system applied at all levels of the entity (e.g. within groups, business lines, divisions, business units or subsidiaries)? If so, how? Are there different procedures within specific groups, business lines, divisions, business units or subsidiaries?
- G.6. How were the due diligence procedures (their manner, frequency, nature, etc.) defined for each group of third parties? Please provide any documents describing the due diligence to be performed for each group of third parties.
- G.7. What due diligence is carried out in relation to the risks identified (e.g. using open source data, documents requested from third parties, consultation of internal and external lists, interviews, audits, etc.)? As a result of the due diligence, is a risk rating assigned to specific risks or are risks rated separately from the overall risk?
- G.8. What is the approval process (opinion, consultation, decision) following the third-party due diligence?
- G.9. What are the procedures for updating and monitoring third-party due diligence files (in particular, how often are they updated, based on the nature and level of risk, and which department is responsible for updating and monitoring them)?
- G.10. How are non-compliant cases handled (e.g. incomplete files or questionnaires, missed update deadlines)? Provide any documents relating to the processing of non-compliant cases.
- G.11. Is there a process for departing from the normal third-party due diligence procedure (for specific transactions or projects, a specific category of third party, a defined threshold level, etc.)? If so, what is the process and according to what criteria?
- G.12. Specify the methods and time limits for retaining and archiving third-party due diligence files.
- G.13. Who is responsible for first-level controls? Present the methods used to ensure compliance with the third-party due diligence procedure and completeness of files (in particular documents requested, mandatory opinions and approvals).

- G.14. Who is responsible for second-level controls? Present the methods used to ensure the proper implementation of first-level controls and the effectiveness of the third-party due diligence system.
- G.15. Are there third-level controls ensuring that the third-party due diligence system complies with internal and regulatory requirements and is effectively implemented and updated? If so, who performs this?
- G.16. Is the third-party due diligence process supported by one or more information system(s)? If so, what are these systems? Provide any documents relating to them.
- G.17. What due diligence measures, specific to the identified risks, are implemented following the third-party due diligence process, in order to manage these risks throughout the relationship with the third party (in particular appropriate updating procedures and frequency, targeted controls and monitoring of financial flows)?
- G.20. Are there any specific due diligence procedure(s) for other types of third parties (beneficiaries of sponsorship or partnership actions, acquisition targets, lobbyists, commercial partners, etc.), by means of specific audits or accounting controls?
- G.21. In the event that the entity decides to disclose its anti-corruption commitment to its third-party partners, how does this disclosure take place (e.g. contractual clauses, external communication)? Please provide any documents indicating that this commitment has been communicated.

## **H. Accounting procedures**

- H.1. Please outline the organisational structure of the accounting function by group, business line, division, business unit or subsidiary. Present detailed organisational charts of the departments responsible for accounting controls. If any of these departments are located abroad, please provide them as well.
- H.3. What accounting information system(s) and tools do the entity under audit and its subsidiaries use (notably for entries and controls)? Are all operations traceable (logging in, editing, deleting and saving, in particular)? Is the information system used by all components of the entity? Does the accounting information system enable manual entries to be distinguished from automatically generated entries? If so, what specific controls have been put in place regarding manual entries? How is the security of information systems handled?
- H.5. Are there specific procedures for invoicing, payment, accounting treatment of transactions and any other procedures to ensure the legality, fairness and accuracy of accounting transactions? If so, please provide them. Please submit the reports by the statutory auditors regarding the annual, consolidated and special accounts for the last three financial years.
- H.6. In view of the risk situations highlighted in the corruption risk map, are there any first-level anti-corruption accounting controls, whether as part of, as an extension of or in addition to general controls, that ensure compliance with the accounting procedures laid down by the entity (controls for certain transactions, authorisations, etc.) and the conformity of certain high-risk transactions? If so, who performs this function and using what process?
- H.7. In view of the risk situations highlighted in the corruption risk map, are there any second-level anti-corruption accounting controls, whether as part of, as an extension of or in addition to general controls, that ensure that the first-level anti-corruption accounting controls have been properly carried out and, where applicable, the conformity of certain high-risk transactions (concerning atypical flows, exceptional or high-stakes transactions, high-risk third parties or accounts, etc.)? If so, who performs this function and using what process?
- H.8. In view of the risk situations highlighted in the corruption risk map, are there any third-level anti-corruption accounting controls, whether as part of, as an extension of or in addition to general controls, that ensure the conformity and effectiveness of the anti-corruption accounting controls? If so, who performs this function and using what process?
- H.12. What type of anomalies (e.g. relating to manual entries, depreciation, petty cash, etc.) can you detect through your existing accounting controls? If they occur, how are they dealt with and by whom?
- H.14. Have you tasked your auditor(s) or any other external firm with carrying out specific anti-corruption checks?

## **I. Training**

- I. 1. Which department is responsible for training in the entity under audit?
- I. 2. Have one or more anti-corruption training courses been organised for the most exposed managers and staff within the entity? If so, what was the delivery timetable? Please provide any training materials.
- I.3 Who develops anti-corruption-specific training programmes? Is the compliance department involved in organising these training programmes? Please provide the training plan in place in the entity.
- I.4. Has the anti-corruption training programme (means for determining the most exposed employees who will receive training, training content, etc.) been drawn up in accordance with the corruption risk map? Please specify the categories of personnel identified (management, department, etc.).
- I.5. What training resources and tools are used to deliver anti-corruption training (face-to-face, e-learning, etc.)? What are the technical methods and tools used for follow-up (attendance list, confirmation emails, etc.)? Please provide examples.
- I.6. Is there an anti-corruption training curriculum in the entity (e.g. on arrival of a new staff member, on change of function)? If so, what is it?
- I.9. Does the anti-corruption training programme include a test of participants' knowledge? If so, by what means, how often and in what form (such as a multiple choice test)? Please provide any documents demonstrating that tests have been carried out.
- I.10. Please submit any reports or indicators on how the anti-corruption training programme is monitored (updates, number of participants and percentage of staff) for the last three financial years.
- I.12. Who is responsible for second-level controls on the anti-corruption training programme? Please provide the methods used to ensure that the training programme is operating effectively.
- I.13. Are there third-level controls ensuring that the anti-corruption training programme complies with internal and regulatory requirements and is effectively implemented and updated? If so, who performs this?
- I.14. What is the process for updating the anti-corruption training programme?
- I.15. Is there an anti-corruption training/awareness-raising programme for all employees? If so, please provide any training materials.

## **J. Disciplinary regime**

- J.1. Are there any disciplinary regimes in force in the entity under audit? If so, in what form? Provide the relevant documents.
- J.2. Does the entity's general or specific disciplinary regime include disciplinary measures for breaches of the code of conduct? If so, in what form? Provide the relevant documents.
- J.3. What is the process for disseminating the disciplinary regime? Is the disciplinary regime part of the bylaws?
- J.4. Is there a register of disciplinary measures?
- J.5. Which committee, unit or department within the entity is responsible for overseeing the disciplinary regime? Please indicate its members, their functions and their role.
- J.6. Have any incidents contravening the code of conduct been recorded? If so, please describe them.
- Have any disciplinary measures been imposed in the last three years? If so, what were they? Please describe the various stages of the handling of the incident through to the disciplinary measure.
- J.7. Have there been any disciplinary measures for violations of the code of conduct in the last three years? If so, what were they? Please describe the various stages of the handling of the incident through to the disciplinary measure.
- J.8. Has the entity informed staff members, or does it intend to, about incidents resulting in disciplinary measures? If so, what is the process?
- J.9. What is the process for updating the disciplinary regime and associated disciplinary measures? Who is responsible?



**K. Internal evaluation and controls of the anti-corruption system**

- K.1. Who is responsible for second-level controls? Please outline the second-level control plan specific to the anti-corruption system for the last, current and upcoming financial year and the corresponding results.
- K.3. Please describe how these second-level controls are implemented (sampling criteria, scope, responsible individuals, frequency, action plans and communication of results). If these elements have been formalised, please provide any documentation.
- K.4. Who is responsible for third-level controls (internal and/or external audit)? Are there any third-level controls specific to the anti-corruption system? Please outline the third-level control plan for the last, current and upcoming financial years (in the case of a three-year financial period, please provide the corresponding control plans) and the results of these controls.
- K.5. Describe the entity's internal audit department (or equivalent), including:
- K.5.1. A general overview, a description of its governance, a detailed organisational chart with individuals' names, its organisational structure at the level of the entity and a description of the tasks entrusted to it.
- K.5.2 Its position and reporting lines.
- K.8. What are its financial, material and human resources? Provide all documents relating to the budget and resources specifically allocated to the internal audit department or external audit firm(s) responsible for third-level controls.
- K.9. Describe the professional background of the staff members in the internal audit department (or equivalent). Have they received anti-corruption training?
- K.10. How and by whom is the third-level control plan prepared? On what basis is it established? Is there an approval process? If so, by whom? (Submit any documents used in the creation of the anti-corruption control plan and any evidence to show that the third-level control plan has been approved.)
- K.11. How and by whom are audit missions carried out? Please describe how these third-level controls are implemented (sampling criteria, scope, responsible individuals, frequency, action plans and communication of results). Please specify if the methodology is different for specific anti-corruption audits.
- K.12. Who follows up on recommendations and action plans resulting from completed audits? What is the process?
- K.13. Are audit reports communicated to senior management and the compliance department, if relevant? If so, what is the timeline and what is the process ?

- K.14. Are these reports and their supporting documentation stored? If so, what is the process? Specify the storage period, where they are stored and who is responsible for their storage.
- K.15. Are there any metrics (dashboards) within the entity that include information on the monitoring and results of second- and third-level anti-corruption controls? If so, who is responsible for compiling them and how are they transmitted to the management bodies (in particular the risk committee, the ethics committee, the executive committee and the board of directors)?
- K.16. Specify which tools/software are used to perform and monitor second- and third-level controls.
- K.17. Has the entity undergone or is it undergoing external audits of its compliance system (in particular by supervisory authorities or external firms)?

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