

OECD Guidelines for Multinational Enterprises

The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas provides management recommendations for global responsible supply chains of minerals to help companies to respect human rights and avoid contributing to conflict through their mineral or metal purchasing decisions and practices. The Due Diligence Guidance is for use by any company potentially sourcing minerals or metals from conflict-affected and high-risk areas.

OECD Recommendation of the Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions

The OECD Council adopted on 25 May 2009 a new Recommendation to strengthen the role of tax authorities in the combat against bribery that succeeds to the former 1996 Recommendation. The 2009 Recommendation builds on the powerful impact of the non-deductibility of bribes to foreign officials by requiring legislation or any other binding means to prohibit the tax deductibility of bribes to foreign public officials.

OECD Recommendation for Further Combating Bribery of Foreign Public Officials

The Recommendation for Further Combating Bribery of Foreign Public Officials was released on 9 December 2009, when the OECD marked the 10th anniversary of the entry into force of the OECD Anti-Bribery Convention. The Recommendation was adopted by the OECD in order to enhance the ability of the 40 States Parties to the Anti-Bribery Convention to prevent, detect and investigate allegations of foreign bribery and includes the Good Practice Guidance on Internal Controls, Ethics and Compliance. This [Good Practice Guidance](#), contained in the Annex 2 of the Recommendation calls on companies to protect themselves against the risks of foreign bribery by putting in place strict internal controls and establishing ethics and compliance programmes.

OECD Guidelines for Managing Conflict of Interest in the Public Service

The Guidelines set a comprehensive benchmark for modernising governance structures to identify and manage conflict of interest situations. To help governments apply the Guidelines, a practical Toolkit has been developed to put policy into practice. Since the adoption of the 2003 Recommendation, 23 of the OECD's 30 member countries have enhanced the standards in their laws and codes of conduct and strengthened implementation measures to prevent

conflict of interest. The OECD has recently reviewed arrangements for promoting integrity in lobbying and post-public employment.

OECD Action Statement on Bribery and Officially Supported Export Credits

Under the OECD Anti-Bribery Convention, governments are obliged to take action to deter and sanction bribery of foreign public officials in international business transactions supported by official export credits. This general requirement has been reinforced by a set of specific common undertakings agreed by the OECD in its 2000 Action Statement on Bribery and Officially Supported Export Credits which was revised in 2006. The 2006 Action Statement contains a number of specific recommendations that countries are asked to take into account regarding the provision of officially supported export credits.

Principles for Donor Action in Anti-Corruption

The Principles were developed by OECD countries in their capacity as donors. In these principles donors resolve to harmonise their efforts to support developing countries' anti-corruption work and to address the supply side of corruption. Goals set out in the principles include strengthening civil society in aid recipient countries and their capacity to demand reform and transparency in the fight against corruption, and progress in donor countries on issues such as money laundering and recuperating assets lost through corruption.

OECD Recommendation on Principles for Transparency and Integrity in Lobbying

The Principles provide decision makers with directions and guidance to foster transparency and integrity in lobbying. The 10 Principles focus on 4 main areas that are; building an effective and fair framework for openness and access, enhancing transparency, fostering a culture of integrity and mechanisms for effective implementation, compliance and review.

2008 Recommendation on Enhancing Integrity in Public Procurement

The Principles provide governments with guidance in order to achieve value for money, increase transparency and prevent corruption in public procurement. The Principles emphasise good governance throughout the entire procurement cycle; from needs assessment to tender evaluation and post-award contract management. The 10 Principles for Enhancing Integrity in Public Procurement are anchored around 4 pillars: Transparency, Good management, Prevention of misconduct, compliance and monitoring and Accountability and control.

Public Sector Integrity: A Framework for Assessment

This Assessment Framework provides policy makers and managers with a pioneering roadmap to design and organise sound assessments in specific public organisations and sectors. It includes practical checklists, decision-making tools and options for methodologies based on good practices.

OECD Principles for Integrity in Public Procurement

The OECD approach aims to enhance integrity in public procurement by mapping risks throughout the entire procurement cycle. It takes a holistic view of the public procurement cycle: from needs assessment, bid evaluation and contract award, as well as contract management and payment.

Managing Conflict of Interest in the Public Service: OECD Guidelines and Country Experiences

The OECD Guidelines for Managing Conflict of Interest in the Public Service provide the first international benchmark in this field. They help governments review and modernise their conflict-of-interest policies in the public sector. The report highlights trends, approaches and models across OECD countries in a comparative overview that also presents examples of innovative and recent solutions. Selected country case studies give more details on the implementation of policies in national contexts and on key elements of legal and institutional frameworks.

Checklist for Enhancing Integrity in Public Procurement

The Checklist is designed to guide policy makers at the central government level in instilling a culture of integrity in the entire procurement cycle, from needs assessment to contract management and payment.

OECD Bribery Awareness Handbook for Tax Examiners

The OECD has designed a handbook to provide tax examiners with information on the various bribery techniques used and the tools to detect and identify bribes. The OECD Bribery Awareness Handbook for Tax Examiners is now available in 18 languages. The recommendation requires countries to explicitly prohibit the tax deductibility of bribes to foreign public officials and promotes enhanced co-operation between tax authorities and law enforcement agencies both at home and abroad to counter corruption.

OECD Principles of Corporate Governance

First released in May 1999 and revised in 2004, the OECD Principles are one of the 12 key standards for international financial stability of the Financial Stability Board and form the basis for the corporate governance component of the Report on the Observance of Standards and Codes of the World Bank Group.

Paris Declaration on Aid Effectiveness

The Declaration goes beyond previous agreements among donors and defines a clear, practical plan to help improve the quality and positive impact of development aid. Within this framework donors have committed to giving greater support to developing countries' anti-corruption efforts, aligning with country-led initiatives and promoting local ownership of anti-corruption reforms. Specific areas of focus are developing countries' programs to strengthen procurement systems and financial management systems.

Basel Committee Guidelines on Customer Due Diligence for Banks

The 13 member Basel Committee, established by the Bank for International Settlements (BIS), formulates broad supervisory standards and guidelines and recommends best practices in the expectation that individual authorities will implement them through detailed and tailor made arrangements. The aim is a move towards common approaches and common standards without attempting detailed harmonisation of member countries' supervisory techniques. One of its initiatives of the Basel Committee is to benchmark know-your-customer (KYC) policies for banks, most closely associated with the fight against money-laundering. Sound KYC policies and procedures are critical in protecting the safety and soundness of banks and the integrity of banking systems, thereby reducing risks. [See also, The Joint Forum Initiatives with International Organization of Securities Commissions, International Association of Insurance Supervisors to combat money laundering and the financing of terrorism:<http://www.bis.org/publ/joint05.pdf> and Prevention of criminal use of the banking system for the purpose of money-laundering: <http://www.bis.org/publ/bcbasc137.pdf>]

Financial Action Task Force

The FATF is an inter-governmental body whose purpose is the development and promotion of national and international policies to combat money laundering and terrorist financing. The FATF has published recommendations addressed to countries in order to meet the objective with respect to money laundering. These cover the criminal justice system and law enforcement, the financial system and its regulation, and international co-operation. Though not a binding international convention, many countries have made a political commitment to implement the FATF Recommendations.