

## The Fight Against Corruption

The Sapin II Act, its pillars  
and their implementation

February 2023

# Introduction

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

**While the Sapin II Act celebrated its sixth year of application in 2022, the fight against corruption has never been more relevant.**

Preventing corruption, promoting transparency and strengthening institutions are essential to achieve the targets set out in the Sustainable Development Goals (SDG) adopted by the United Nations in 2015, including the target related to corruption: "Reduce significantly corruption and bribery in all their forms".

In 2023, the 20<sup>th</sup> anniversary of the UN Convention against Corruption (October 31, 2003) will be the opportunity for a first assessment.

**France is a stakeholder in this global fight against corruption and focuses its approach on two pieces of legislation,**

the recent law of March 21, 2022, on whistleblowers and the law of December 9, 2016, known as Sapin II and with three priorities:

- the promotion of the rule of law: France perceives the fight against corruption as a way to strengthen citizens' trust;
- the fight against corruption as a lever for economic development: corruption has negative effects on economic development through the misappropriation of wealth, the confiscation of natural resources or the discouragement of investors;
- multi-stakeholder dialogue: France involves all stakeholders - governments, local authorities, civil society, universities and businesses.

This year 2023, a pivotal year for the fight against corruption, is also an opportunity to take stock of six years of work and support by Deloitte to organizations in implementing the provisions of the law. In this document, we offer you a summary of our vision and feedback on the different pillars of the system and the expectations.


I wish you a very good reading.




**Sonia Cabanis**  
Partner Deloitte Risk Advisory


 Introduction


 The Sapin II Act

 The french  
anti-corruption agency


 The commitment of the  
governing body

 Risk mapping

 The code of conduct


 The training system

 Third-party due diligence

 Internal whistleblowing system

 Accounting controls

 Corrective measures

 The disciplinary system

 Authors and contacts



# The Sapin II Act

# The Sapin II Act

## Reminders

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

Accounting controls

Corrective measures

The disciplinary system

Authors and contacts

**Law No. 2016-1691 of December 9 2016, on transparency, the fight against corruption and the modernization of economic life, known as the Sapin II Act, creates in its Article 17 an obligation to put in place an anti-corruption mechanism.**

The Sapin II Act (articles 1 to 24) introduces an obligation to prevent and detect corruption by setting up an anti-corruption program for companies or groups of companies, established in France, with at least **500 employees** and revenues (or consolidated revenues) of more than **100 million euros**.

**The French Anti-Corruption Agency (AFA)** is responsible for ensuring that companies implement effective anti-corruption compliance programs and has broad monitoring and enforcement authority. Failure to meet the expectations and guidelines of Sapin II Act can result in **penalties** of up to 30% of average revenues, calculated over the last three fiscal years, and the company can be placed under **surveillance**.

Since June 9, 2017, companies subject to the Sapin II Act are required to establish an effective program of anti-corruption policies and procedures, taking a proportionate and risk-based approach.

“To bring France up to the best international standards in the field of transparency and action against corruption [...]. France is still poorly rated by international organizations [...] Convictions for international corruption of French companies have been almost non-existent in our country.”

**Michel Sapin**

Minister of Economy during the presentation of the project of law in the council of ministers on March 30, 2016

# The Sapin II Act

## General Provisions

- Introduction
- The Sapin II Act**
- The french anti-corruption agency
- The commitment of the governing body
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



Introduction of the **Court Settlement** "Judicial Public Interest Agreement"

Introduction of the **penalty of Compliance under supervision for a maximum of three years** (monitoring)

**Civil party status opened to associations** such as ANTICOR and Transparency International, which can now initiate proceedings in matters of corruption

**Extraterritoriality of French law:** jurisdiction of the French judge for corruption committed abroad, creation of the offence of influence peddling by foreign public officials

Creation of a **French Anti-Corruption Agency (AFA)** with authority to prevent, control, advise and monitor.  
The AFA also has the authority to impose administrative sanctions through its **Sanctions Commission**. It has the authority to impose fines in the event of breaches of Article 17

**Obligation to prevent the risk of corruption**  
Obligation to implement an anti-corruption compliance program weighing on large companies. Law applicable as of June 1, 2017

Implementation of an **ethical alert system and strengthening of the protection** of whistleblowers

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# The french anti-corruption agency

# The french anti-corruption agency

## General presentation

Introduction

The Sapin II Act

The french anti-corruption agency

The commitment of the governing body

Risk mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

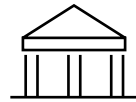
Accounting controls

Corrective measures

The disciplinary system

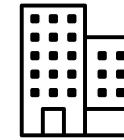
Authors and contacts

### What is the AFA (French Anti-Corruption Agency)?



An agency created by the Sapin II Act

AFA



A service with national competence placed under the Ministry of the Budget and the Ministry of Justice



### What are the Missions of the AFA (French Anti-Corruption Agency)?

#### ADVICE AND ASSISTANCE MISSION

- Assists authorities and individuals in preventing and detecting corruption
- Centralizes and disseminates information to help prevent and detect breaches of probity
- Develops recommendations to assist public and private entities in preventing and detecting breaches of probity
- Prepares a multi-year national plan to combat breaches of integrity and an annual public report on its activities
- Provides support to State administrations, local authorities and any natural or legal person

#### CONTROL MISSION

- Controls the quality and effectiveness of the procedures implemented to fight probity offences
- Controls the execution and ensures the follow-up of judicial measures

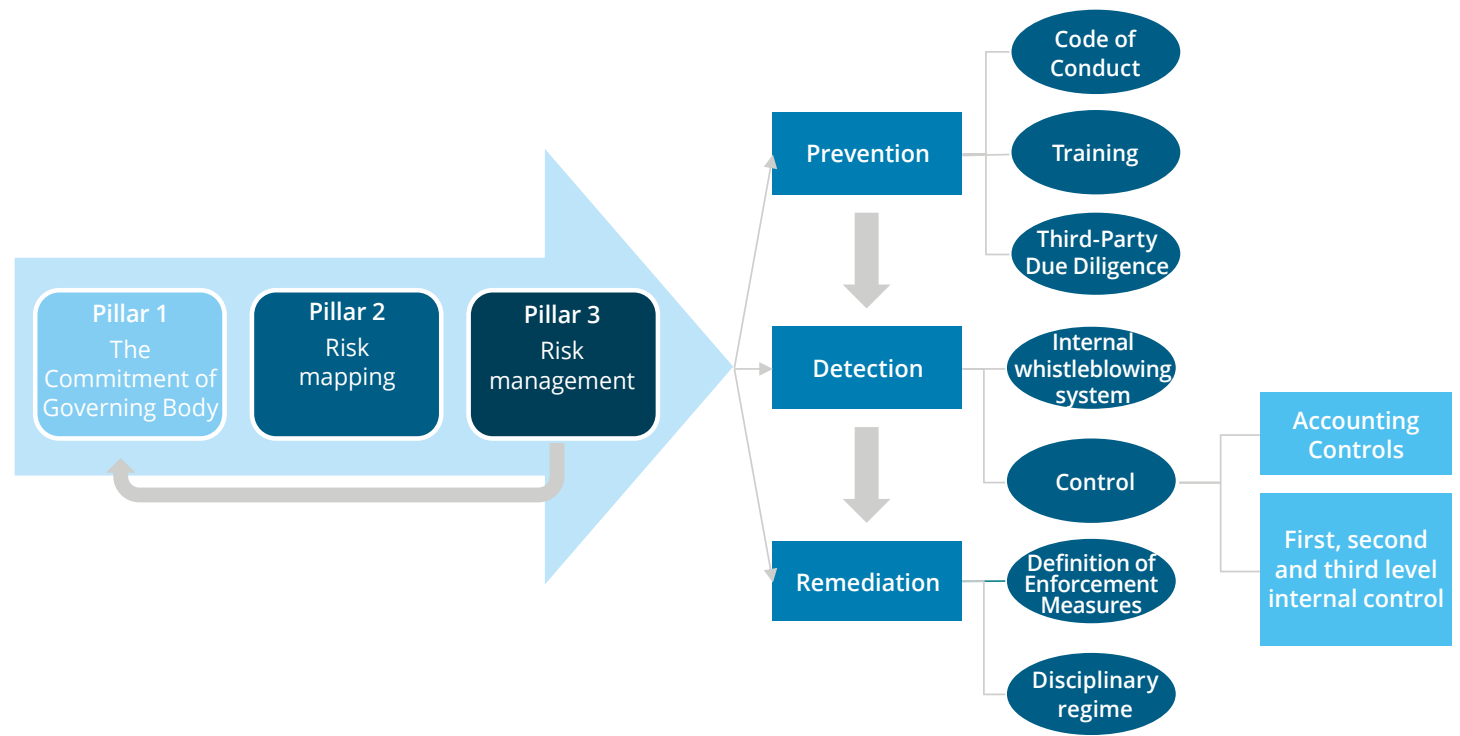
# The french anti-corruption agency

## AFA's recommendations

- Introduction
- The Sapin II Act
- The french anti-corruption agency**
- The commitment of the governing body
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

In application of the Sapin II Act, the French Anti-Corruption Agency is responsible for developing **recommendations** designed to help public and private legal entities to prevent and detect breaches of probity. These recommendations are the subject of a **notice published in the Official Journal** of the French Republic.

The latest recommendations of the AFA in January 2021 detail the expected elements of an anti-corruption program. While the eight pillars of the Sapin II Act are taken into account, the expected composition of a compliance program evolves and is organized around three pillars, around which the eight expected elements are declined.





- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body**
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# The commitment of the governing body

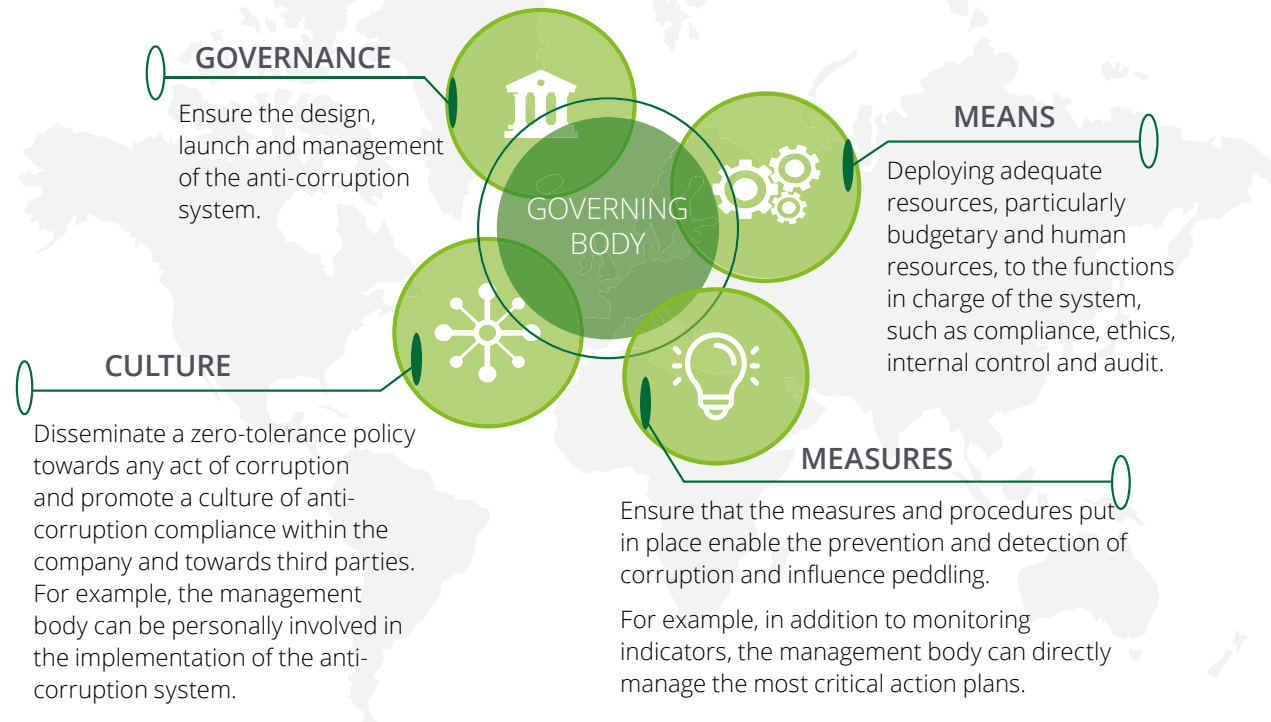
# The commitment of governing body

## The first pillar of the anti-corruption system

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body**
- Risk mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

**Chairmen, chief executive officers and managers of companies undertake to « ensure that the risks of harm to the implementation of an appropriate and effective anti-corruption system ».**  
**(Art. 17 L. n° 2016-1691)**

**Their role can be understood under four themes:**



**Examples of commitments**


**Low commitment**  
A letter of commitment from management to the code of ethics  
.....


**Moderate commitment**  
Participation in one or two events on corruption topics  
.....

**Strong commitment**  
Participation in meetings, targeted communication and regular reminders to employees


 Introduction


 The Sapin II Act

 The french  
anti-corruption agency


 The commitment of the  
governing body

 Risk mapping


 The code of conduct


 The training system

 Third-party due diligence

 Internal whistleblowing system

 Accounting controls

 Corrective measures

 The disciplinary system

 Authors and contacts



# Risk mapping

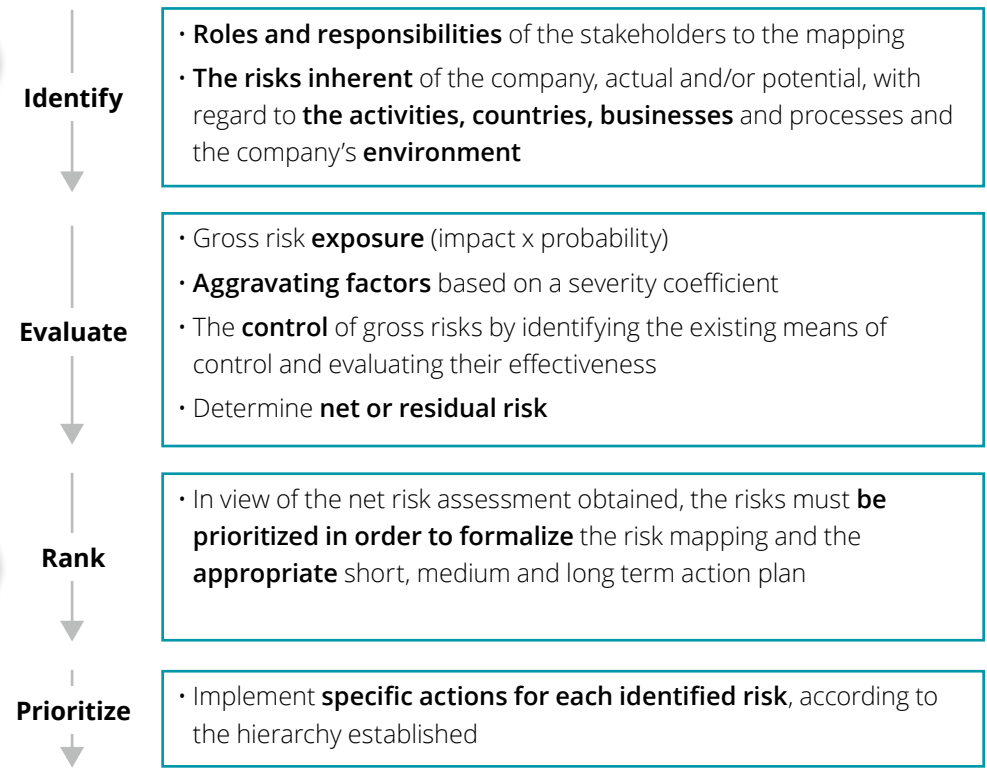
# Risk mapping

The second pillar of the anti-corruption system

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk mapping**
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

The **corruption risk mapping** must enable the company, in addition to meeting the requirements of Article 17 of the Sapin II Act, **to identify its corruption risks with regard to its activities, the geographical areas** in which it operates and thus covering managerial and operational processes and organizational specificities.

Deloitte's approach is based on a **four key steps** Risk mapping according to the latest recommendations of AFA applicable since July 2021.



In the event of an audit by the French Anti-Corruption Agency (AFA), the corruption risk mapping must be presented, explained and documented.

Corruption risk mapping must be clearly formalized, evolving and regularly updated. It is not a one-off exercise.

The corruption risk mapping must also detail the risks as much as possible, taking a detailed approach by process and listing the aggravating factors. At a minimum, a risk sheet must be drawn up. All the information needed to assess the effective implementation of the risk mapping must be archived.

Corruption risk mapping is the cornerstone of the anti-corruption system, and the foundation of the pillars imposed by the Sapin II Act (Art.17).

Companies that have already conducted risk mapping work in a broader context or on other types of risks than those of corruption can capitalize on these existing approaches.

# Risk mapping

## Formalization of the risk map

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk mapping**
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

The **presidents, the managing directors** and the managers of the company are committed to implementing « a risk map takes form of a **regularly updated documentation** for the purpose of **identifying, analyzing and ranking the company's exposure to risks** of external solicitations for the purpose of bribery, in accordance with the activity sectors and locations where the company does its business.” (art. 17 L. n°2016-1691)

The methodology and methods for calculating risks should be included in an **APPENDIX** to the mapping of corruption risks. The risk map is **WRITTEN** and **STRUCTURED** and must include the following:


- Methodology; Risk assessment scales; Listing of aggravating factors
- Summary presentation of gross and net risks
- Risk sheet for each process


- Process mapping (ISO 9001)
- Inventories of known cases
- Internal information
- Risk repository
- Third party repository
- List of countries
- External indicators


- ▶ It does not always exist. It is therefore recommended to use standardized processes (procure to pay, order to cash, hire to retire etc.)
- ▶ Known cases are recorded and identified and should be used for the interview questionnaire and risk assessment
- ▶ Collection of all existing procedures to assess the level of the control environment and to determine the efficiency of the means of control
- ▶ The identified risks related to corruption should be used for the development of the interview questionnaire and the literature review
- ▶ Enables the identification of third parties at risk and the integration of this information into the development of the questionnaire and the assessment of corruption risks
- ▶ List the countries in which the company operates and identify sensitive countries with regard to the activities carried out there
- ▶ Analysis of the list of countries according to Transparency International's Corruption Perception Index or any other indicator that could allow for a more detailed assessment of risks


 Introduction


 The Sapin II Act


 The french  
anti-corruption agency


 The commitment of the  
governing body


 Risk Mapping


 The code of conduct


 The training system


 Third-party due diligence

 Internal whistleblowing system

 Accounting controls

 Corrective measures

 The disciplinary system

 Authors and contacts



# The code of conduct

# The code of conduct

## Risk management, prevention measures

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct**
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

The company's presidents, chief executive officers and managers are committed to implementing « a code of conduct defining and illustrating the different types of behaviour to be proscribed as being likely to characterize corruption or influence peddling. This code of conduct is integrated into the company's internal regulations and is therefore subject to the following conditions of the procedure for consulting employee representatives provided for in Article L. 1321-4 of the French Labor Code" (art. 17 L. n° 2016-1691)



### Definition and objectives

Defines and illustrates different types of behaviour that should be avoided and that may constitute corruption

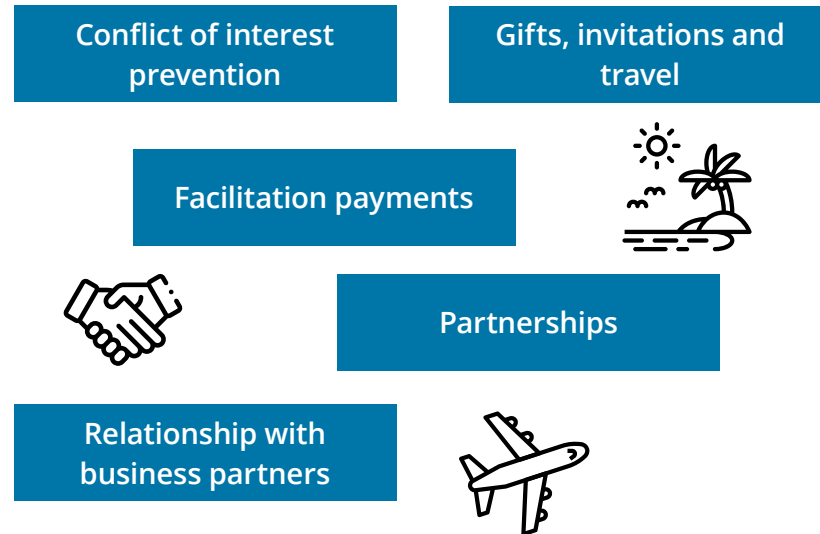


Collects the ethical principles of the organization



Promotes the development of a culture of compliance, ethics and integrity

### Five Examples from Thematic



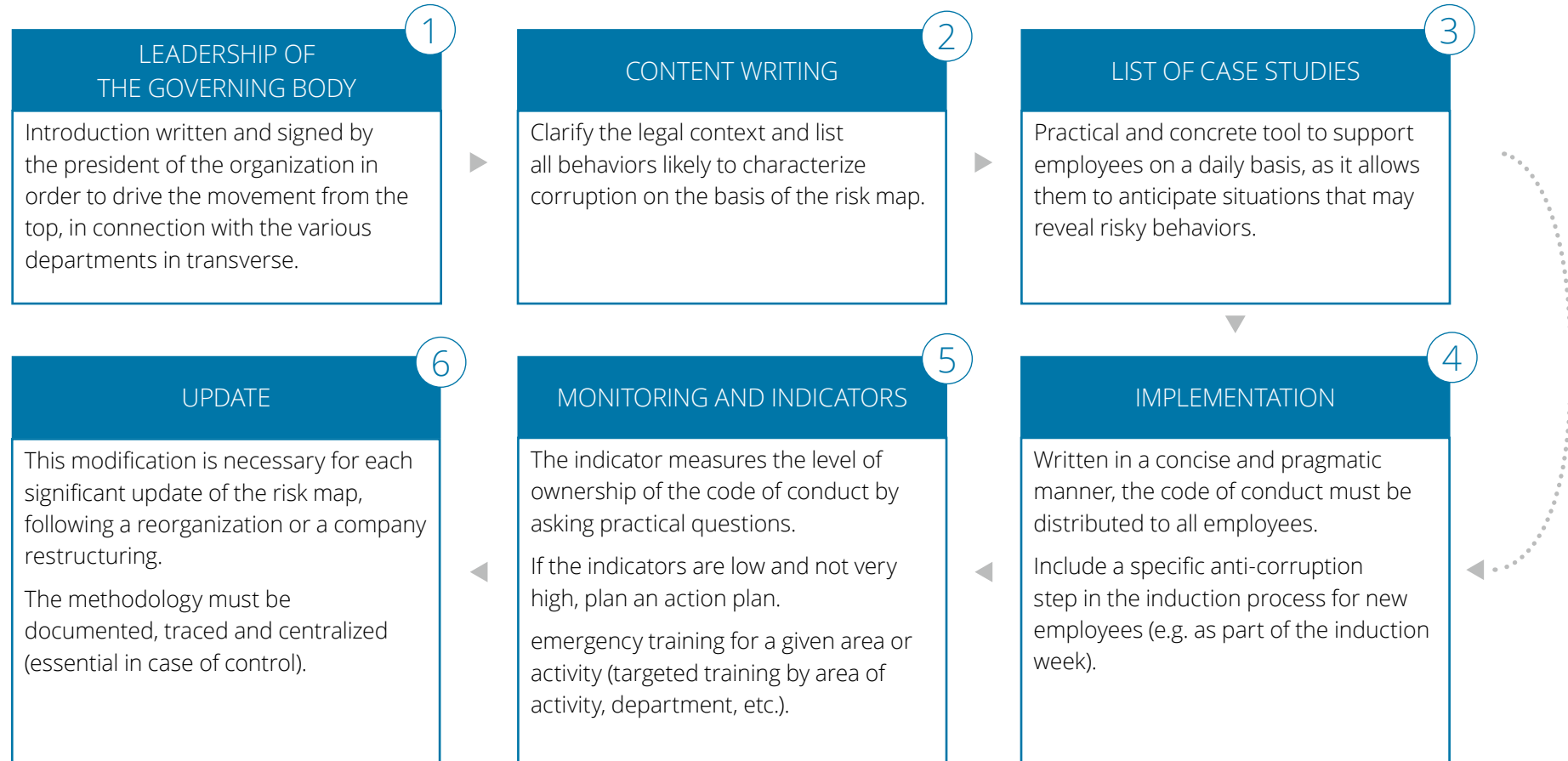
Any **violation** of the principles of the code of conduct exposes the employee to **disciplinary sanctions** provided for in the **internal regulations** of his company/administration (see point 7 "The disciplinary system and corrective measures").

# The code of conduct

## Development and validation process

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct**
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

### Deloitte's approach is based on six key steps:





- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system**
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# The training system

# The training system

## The Sapin II Act and AFA's expectations

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk Mapping

The code of conduct

**The training system**

Third-party due diligence

Internal whistleblowing system


Accounting controls

Corrective measures

The disciplinary system

Authors and contacts

**The company's presidents, chief executive officers and managers are committed to implement « a training system destiné intended for managers and staff most exposed to the risks of corruption and influence peddling » (art. 17 L. n° 2016-1691)**

-  The training system consists in providing the knowledge and skills necessary to carry out an activity or a trade and must :
- be coordinated with the other measures and procedures of the anti-corruption system;
  - take into account the specific risks to which the various categories of personnel are exposed.

### Control and monitoring of the training system

Indicators are used to monitor the training system. These indicators can include the following items:

- Rate of coverage of the training with regard to the target public
- Number of hours of compliance and anti-corruption training

### Mandatory training for the most exposed managers and staff

The most exposed personnel are identified from the risk map:

- Personnel in relation with certain third parties (in particular: commercials, buyers)
- Personnel involved in the implementation of the anti-corruption system

The training of the most exposed managers and staff aims at ensuring that they are actively involved in the company's anti-corruption system.

The content is adapted to the nature of the risks, the functions performed and the geographical areas of activity of the company

### The awareness-raising system for all staff

Awareness actions for all personnel can be focused on :

- The code of conduct, a translation of the governing body's commitment
- Corruption in general, its issues, its forms and the sanctions incurred, whether disciplinary or criminal
- How to deal with corruption, the role and responsibilities of each person
- Internal whistleblowing system

# The training system

## The content of a training

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system**
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

Having a **specific training plan** tailored by employees is one of the components of a robust compliance program. It allows the company to regularly verify that its ethics and compliance program is fully understood and respected internally.

To be effective, the training plan must **be tailored to each population** (senior management, local employees, administrative staff, etc.). The overall training, adapted from the new version of the company's code of conduct, and regardless of the medium, should provide information on:



Include a quiz to ensure that employees understand the key issues.

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence**
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# Third-party due diligence

# Third-party due diligence

## Third-party due diligence stakes

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk Mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

Accounting controls

Corrective measures

The disciplinary system

Authors and contacts

The company's presidents, chief executive officers and managers undertake to implement « procedures for evaluating the situation of customers, first-tier suppliers and intermediaries with regard to the risk mapping ». (Art. 17 L. n° 2016-1691)

### Third Party Evaluation Procedures

- Assessments involve **gathering information and documents about a third party to identify (or update) and assess the corruption risks** to which the organization entering or continuing a relationship with that third party is exposed.
- These assessments are done **before the relationship is formally committed**. During the course of the relationship, they are updated periodically, according to a predefined frequency, as well as in the case of events specific to the third party, impacting or likely to impact its risk level.

• Evaluations have a **dual purpose** :

- on the one hand, to allow the decision to enter into a relationship with a third party, to continue an ongoing relationship or to terminate it;
- to optimize the effectiveness of the measures taken to prevent and detect corruption on the ground basis of risk mapping and third party assessment.

• **In particular, the 14 criteria for evaluating third parties in the context of compliance with the Sapin II Act must be taken into account:**

- Identity
- Shareholding
- Country risk
- Activity sector
- Expertise
- Integrity and reputation
- Compliance
- Cooperation
- Nature and purpose of the relationship
- Other stakeholders
- Interaction with public officials or politically exposed persons (PEPs)
- Financial aspects at stake
- Compensation terms and conditions
- Payment terms and flow

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence**
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

# Third-party due diligence

## Principles of application



**The staff in charge of the evaluations** collects the information and documents useful for the evaluation of third parties with whom the company is or will be in contact



**The compliance department** or other designated official) provides expertise and guidance to staff conducting assessments



**The management/leadership body** decides on the follow-up of the most risky cases as communicated by the concerned departments



### Key points

- The evaluation of third parties can be outsourced. **In this case, it is important to analyze the evaluation criteria transmitted to the service provider, which must be consistent with the results of the risk mapping.**
- If a third-party automation tool is used, the policy governing it must be respected (e.g., alert processing times).
- If the third-party registration system is not blocked in the event of a breach of the third-party evaluation policy, **the policy cannot be considered effective.**

**Examples of vigilance measures**

- Anti-corruption clauses in service provider contracts
- Contract signing *process* adapted to the level of risk of the third party etc.

# Third-party due diligence

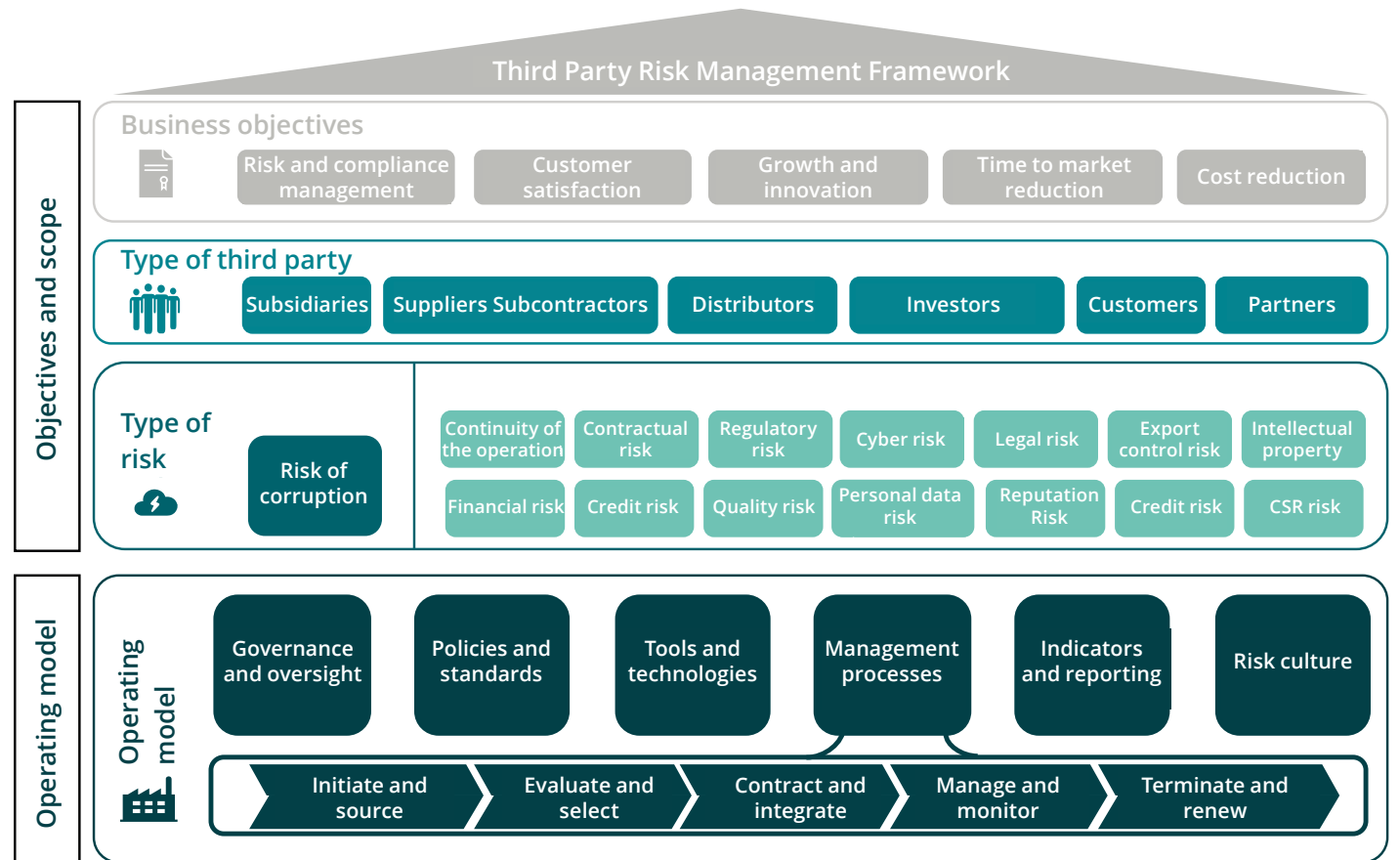
Third-Party risk management goes beyond Antibribery and Corruption

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence**
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

**To successfully implement a third-party risk management framework, an organization must be clear about its objectives and their scope.**

Within this framework, Deloitte has developed a methodology and a model based on the best practices of the market and taking into account the requirements of the regulator.

An effective third-party risk management process follows a continuous life cycle of **five key phases** as described below. This process must be adapted to the organization, its culture, and its internal model for managing third parties. **Control and risk assessment activities** should be integrated into each of the five phases of the third-party relationship life cycle.



# Third-party due diligence

## Third-party risk management tools

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence**
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

**Deloitte proposes a distinction of third-party risk management tools into three major families:**

With increasing regulatory pressure and the demands of various stakeholders, the digitization of risk and compliance functions is becoming an inevitable necessity. The tools and digitalized risk management, internal control and compliance solutions provide sustainable solutions for organizations. This enables management to monitor data evolution almost continuously, to improve data quality and also to better prevent and detect risks.



### LEVEL 1

#### Specific solutions

Dedicated solutions that address specific processes and provide information on specialized risk areas (e.g. financial viability, crime, etc.) financial, corruption, international sanctions, CSR, etc.).



### LEVEL 2

#### Third-party risk management platforms

Specific risk management platforms adapted to the various third-party risks that the company must cover, or generic risk management platforms governance, risk management, compliance and control (GRC).



### LEVEL 3

#### ERP Purchasing

Purchasing ERP that create a common base and operational discipline with specific modules dedicated to risk management or the implementation of third party controls.



- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# Internal whistleblowing system

# Internal whistleblowing system

## The Sapin II act and AFA's expectations

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk Mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

Accounting controls

Corrective measures

The disciplinary system

Authors and contacts

The company's chairmen, managing directors and managers undertake to set up « an internal whistleblowing system intended to receive reports from employees regarding alerts on conduct or situations that violate the company's code of conduct ». (art. 17 L. n° 2016-1691)

### Definition

**Collection of reports** of behaviour or situations contrary to the code of conduct or likely to constitute a breach of probity

### Who

- Any **legal entity under public or private law** - with at least **50 employees**.
- **Companies or groups of companies** headquartered in France - with more than **500 employees** - and whose sales or consolidated sales exceed **€100 million**.

### How

**Objective** : to set up an **ethics alert system that complies with the obligations** arising from the **Sapin II Act and the Wasserman law**, in line with existing systems for reporting malfunctions.

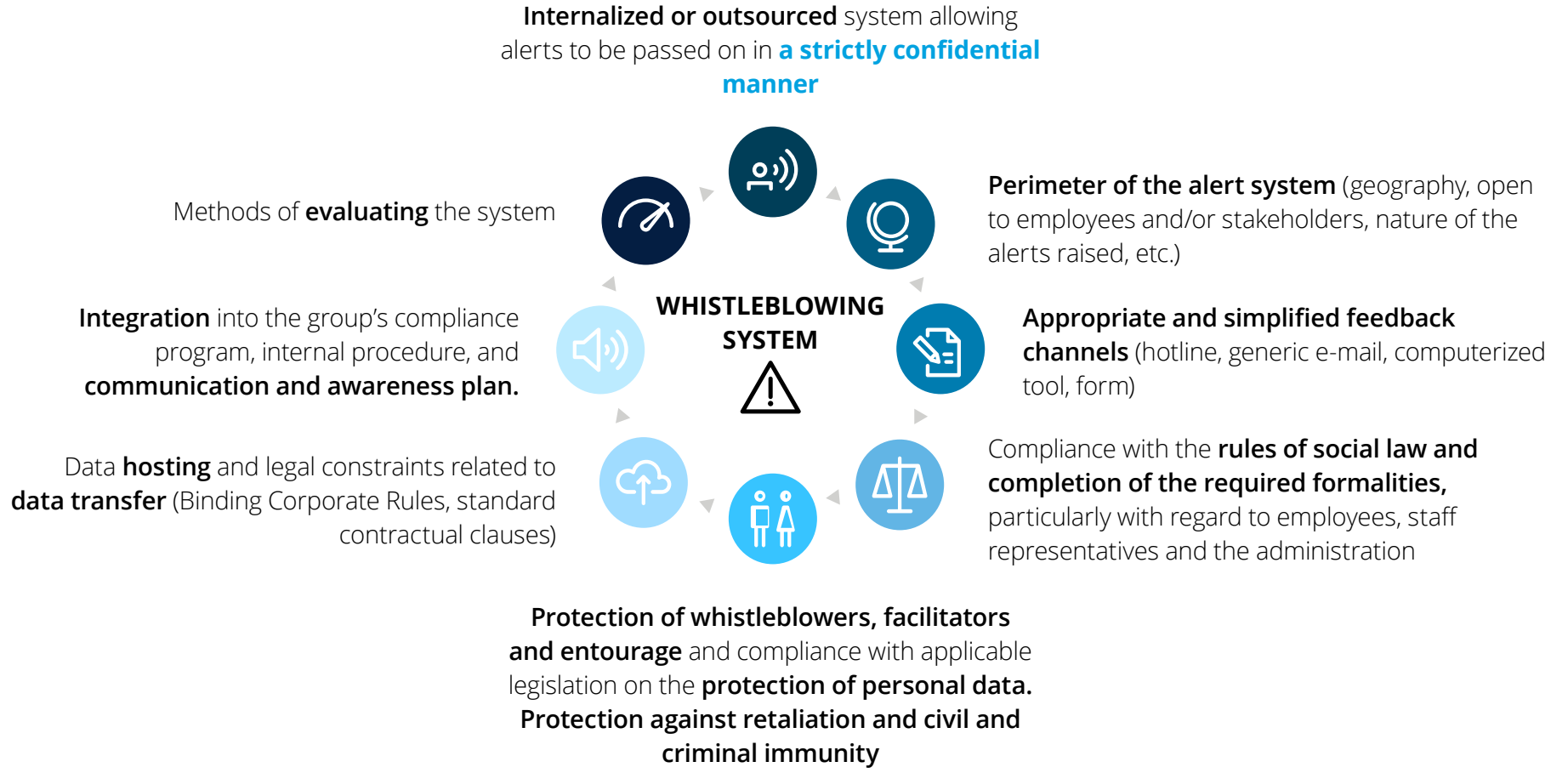
### Device Methods:

- « **Appropriate procedures for receiving whistleblower reports made by staff or by external and occasional collaborators** collaborators issued by members of their staff or by external and occasional collaborators ».
- Establishment of « **an internal whistleblowing system** for receiving reports from staff about instances of conduct or situations that violate the company's code of conduct » 2° of II of article 17 of the Sapin II Act.
- Improvement of the following device.

# Internal whistleblowing system

## The Sapin II act and AFA's expectations

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system**
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



# Internal whistleblowing system

## The latest regulatory developments

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk Mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

Accounting controls

Corrective measures

The disciplinary system

Authors and contacts

Following the promulgation of The Sapin II Act of December 9, 2016, **a new law came into force: Law No. 2022-401 of March 21, 2022, known as the «Waserman law»**. It transposes the European Directive of October 23, 2019 on the protection of persons who report violations of Union law and goes even further.

This law **modifies the general whistleblower protection system** established by the Sapin II Act and **aims at correcting some of the limitations highlighted** in the July 2021 parliamentary report on the evaluation of the impact of the law.

The main changes are:

### A broader definition of whistleblowers

The whistleblower had to act « **in a disinterested manner** ».

This notion is **replaced in the new text by an « absence of financial consideration »**.

According to the Sapin II Act, the whistleblower also had to have “personal” knowledge of the facts he reported. This condition is removed in the professional context. In this context, **a whistleblower may and report facts that have been reported to him**.

The denounced facts can concern **information of misdemeanors or a crime**.

Source : Vie Publique  
<https://www.vie-publique.fr/>

### A new status for whistleblowers

The new text **extends certain protections offered to whistleblowers**, including protection against retaliation, to individuals and non-profit legal entities (unions and associations) who are in contact with them. **Any person assisting the whistleblower to make the report or disclosure (facilitator), colleagues, relatives, etc. may benefit from the same protection as the whistleblower**.

### Simplified reporting channels

The channels available to the whistleblower to report the facts if he wants to benefit from protection are simplified. From now on, **the whistleblower has the possibility to choose between internal or external reporting** to the competent authority, to the defender of rights or to justice.

**Public disclosure will still be possible, but in certain cases :**

- Failure to respond to an external referral within a certain time frame
- Risk of retaliation or if the report has no chance of success
- For information obtained in a professional context in case of imminent or obvious danger to the public interest

### Reinforced protection measures

The law **strengthens the confidentiality safeguards** surrounding reports and expands the list of prohibited retaliation:


- Intimidation;
- Damage to reputation, especially on social networks;
- Improper referral to care
- Blacklisting.


**The whistleblower shall not be subject to any civil liability for the damage caused by his or her report** and for having intercepted and brought confidential documents related to his alert, containing information that he will have had access to in a lawful way. It also provides for **limiting the financial cost of the procedures** to be undertaken by the whistleblower.

Finally, they will be able to **benefit from psychological and financial support** by the external authorities.


 Introduction


 The Sapin II Act

 The french  
anti-corruption agency


 The commitment of the  
governing body

 Risk Mapping

 The code of conduct


 The training system

 Third-party due diligence

 Internal whistleblowing system

 Accounting controls

 Corrective measures

 The disciplinary system

 Authors and contacts



# Accounting controls

# Accounting controls

## Key principles of anti-corruption accounting controls according to the AFA

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls**
- Corrective measures
- The disciplinary system
- Authors and contacts

**The implementation of « internal or external accounting control procedures designed to ensure that the books, records and financial records and accounts are not used to conceal corruption or influence peddling. These controls may be carried out either by the company's own accounting and financial control departments, or by using an external auditor when carrying out the audits for the certification of accounts provided for in Article L. 823-9 of the Commercial Code. (Art. 17 L. n° 2016-1691)**

In its **latest recommendations published in January 2021**, the AFA states that Anti-corruption accounting controls :

1. Guarantee compliance with the same principles as general accounting controls (regularity, fairness and accuracy of accounting and financial transactions)
2. Aim in particular to detect operations without cause or unjustification transactions (payments in whole or in part uncaused to feed "slush funds")
3. Based on the same methods as general accounting controls and include, for example, controls by sampling, consistency review, comparison with physical reality (inventory) or confirmation by a third party
4. May concern non-accounting aspects due to the contribution of the internal control and audit system to the prevention and detection of corruption risks

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- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls**
- Corrective measures
- The disciplinary system
- Authors and contacts

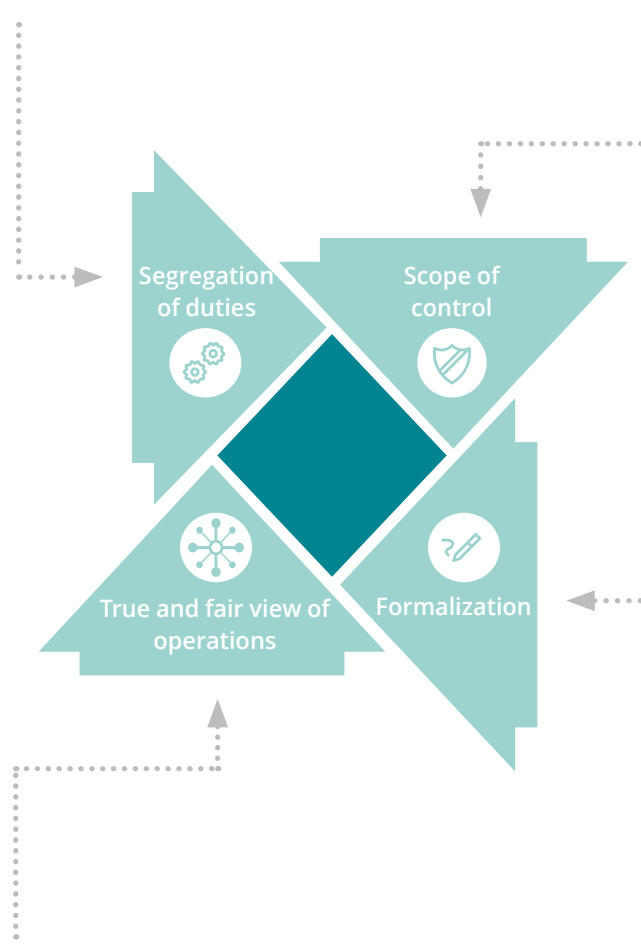
**Control over access rights** to the entry system accounting (authorizations).

**Effective implementation of a division of accounting tasks** (entry, commitment, payment) and cross-validation and/or hierarchical validation.

**Accounting controls are designed to ensure:**

- the merits of the operation (legitimate character, social interest);
- the reality of the transaction;
- Compliance of the operation with laws, regulations and procedures defined by the organization;
- proportionality of amounts and operations ; recording in the appropriate accounting account;
- the origin or recipient of the payment (identity of the third party).

 These controls **only cover risks that may result in an accounting entry.**



**Control of transactions recorded in specific accounting books:** sponsorship or patronage, marketing or representation expenses, fees, gifts and invitations, cash accounts, atypical flows (suspense accounts).

**Control of specific transactions identified as exposed by risk mapping:** sale or purchase from a public entity, projects investments, use of third parties such as intermediaries or consultants, expense accounts, etc.

**Accounting controls are formalized in the procedures:** their implementation is formalized in order to establish a reliable audit trail.

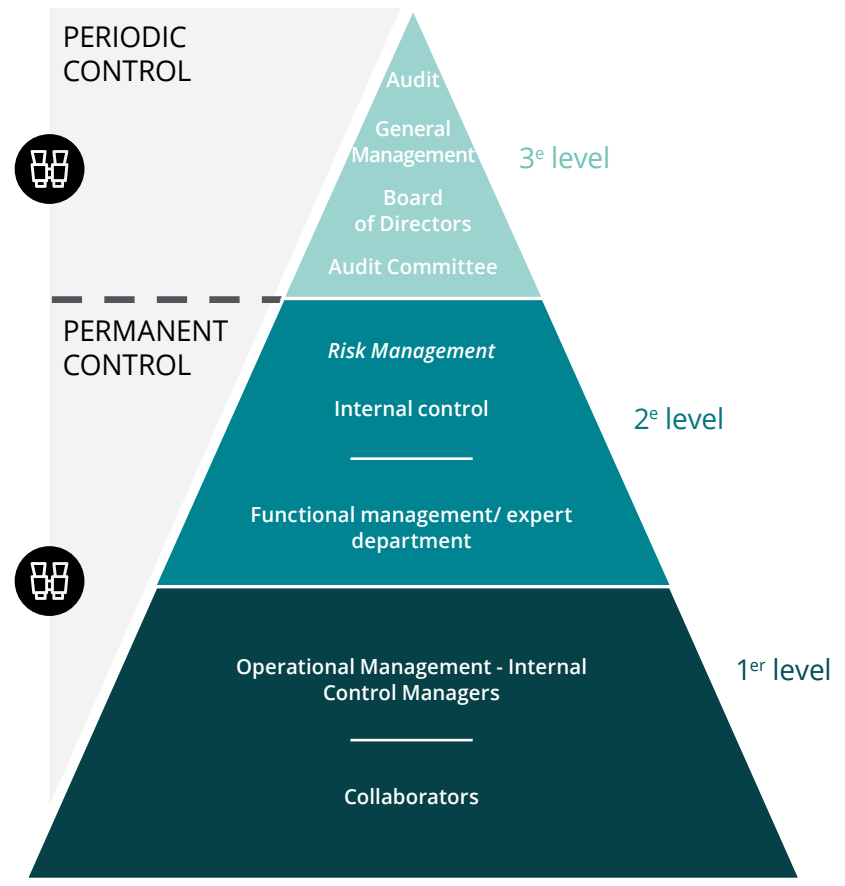
All accounting entries are based on a **dated and approved voucher**, with precise wording that makes it possible to understand the nature of the transaction and any necessary references to justify its processing.

# Accounting controls

## Regulatory requirements for accounting controls

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

The Controls Accounting Must **Getting organized on three Levels from Controls**, Permanent and Periodicals.



- Conduct targeted and planned audits to ensure that accounting controls procedures are **in compliance** with the organization's requirements and are **effectively implemented and maintained**.
- Ensures that first level controls are **properly performed** and that accounting procedures are functioning properly.
- Control by **sampling**, with an adapted sample according to the inherent risks and to the organization (separation of tasks, manual entries).
- Define **corrective actions** based on the results.
- Ensure that entries are properly **supported and documented**.
- Examine risky accounting entries and have them validated by a **collaborator independent** of the person who entered it.
- Perform a **cross validation** between collaborators for entries below a defined threshold.

**AFA Recommendations (December 4, 2020)**

§72 "Ideally, the organization sets up **three levels of accounting control**, according to the same procedures as those for internal control, (...): The first and second level accounting controls and accounting audits."

§74. "The organization may insert its accounting control and audit system designed to prevent and detect breaches of probity within a general accounting control and audit system."

**Guide to Accounting Controls (April 2022)**

§54. "These controls are referred to as anti-corruption accounting controls because of their link to the corruption risk mapping. They are complementary to existing accounting controls and are part of the company's internal control system."



- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls**
- Corrective measures
- The disciplinary system
- Authors and contacts

# Accounting controls

## Our beliefs and key factors of success



### To succeed

The process of identifying accounting controls calls for a detailed analysis of the company's processes, which must allow identifying the risks that impact them. In order to do this, it is necessary to take into account the risk maps of the most representative BUs in your group in order to identify the controls that already exist and to adapt them to the identified scenarios.

Many of the controls are operational controls (invoice crossing and purchase orders, segregation of duties, validation process for reversals, etc.). These controls are often performed by non-accounting personnel, who need to be educated in order to get them on board with the project. Therefore, the process of identifying accounting controls must be based on a strong commitment from management and be communicated to all teams.





The work of identifying and adapting controls requires access to and adaptation of existing tools within the entity. A major difficulty in strengthening of controls may come from the lack of interaction between them. A discount concentration control or

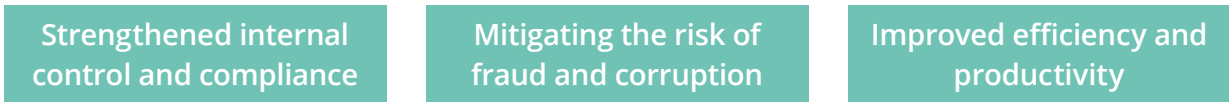
The use of gifts and invitations on a client can rely on different tools. It is important to create the conditions for their coordinated use to ensure efficient control.

Finally, the process must make available to the French Anti-Corruption Agency all documents attesting to the existence and effectiveness of existing or deployed controls within the entity.

# Accounting controls

## Digitalization of accounting controls

-  Introduction
-  The Sapin II Act
-  The french anti-corruption agency
-  The commitment of the governing body
-  Risk Mapping
-  The code of conduct
-  The training system
-  Third-party due diligence
-  Internal whistleblowing system
-  Accounting controls
-  Corrective measures
-  The disciplinary system
-  Authors and contacts



- Expected benefits**
- Better control of accounting transactions
  - Continuous and automated detection of potential errors and fraud
  - Reduce the margin of error by automating the rules in the system
  - Save time by reducing manual data analysis time and for conducting substantive tests
  - Mitigation of fraud/corruption risks
  - Real-time analysis and indicators
  - Improvement of accounting closures by automation of analyses

**Some examples of automated controls for internal control and fraud and corruption risk management:**

- |  |   |   |   |
|--|---|---|---|
| <p><b>Identification of atypical accounting patterns</b></p> <ul style="list-style-type: none"> <li>• Entries made in rarely used / atypical accounts</li> <li>• Increased frequency of entries in certain accounts</li> <li>• Entries causing abnormal variations in accounting balances</li> </ul> | <p><b>Identification of suspect third parties</b></p> <ul style="list-style-type: none"> <li>• High proportion of assets</li> <li>• Third party "closed"/"inactive"/"not to be used anymore" but moved</li> <li>• Abnormally short settlement period</li> <li>• Impossible to letter</li> </ul> | <p><b>Posting of suspicious purchases and sales</b></p> <ul style="list-style-type: none"> <li>• Duplicate invoices and supplier payments</li> <li>• Identical bank details of supplier and employee</li> <li>• Supplier invoices below validation thresholds</li> <li>• Sumptuary expenses, donations, legacies, sponsorships...</li> <li>• Expenses on behalf of the officer</li> <li>• Cash movements without counterparty / receipt, VAT fraud</li> </ul> | <p><b>Identification of suspicious users</b></p> <ul style="list-style-type: none"> <li>• Passing unusual entries for the profile</li> <li>• Passing a manual entry on an automatic journal</li> <li>• Indicators of the number of entries per user and per type of transaction</li> <li>• Correspondence between the user's activities and has a set validity period</li> <li>• Passing a writing on a non-working day, at atypical hours</li> </ul> |
|--|---|---|---|

# Internal control and evaluation framework

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts

## Definition

The organization implements an internal control and evaluation system that is appropriate and proportionate to the risks of integrity violations to which it is exposed. This control system makes it possible to meet four objectives (see opposite).

## Who

These controls can be carried out internally or externally, either by the organization or by an external auditor with the necessary skills to carry them out properly.

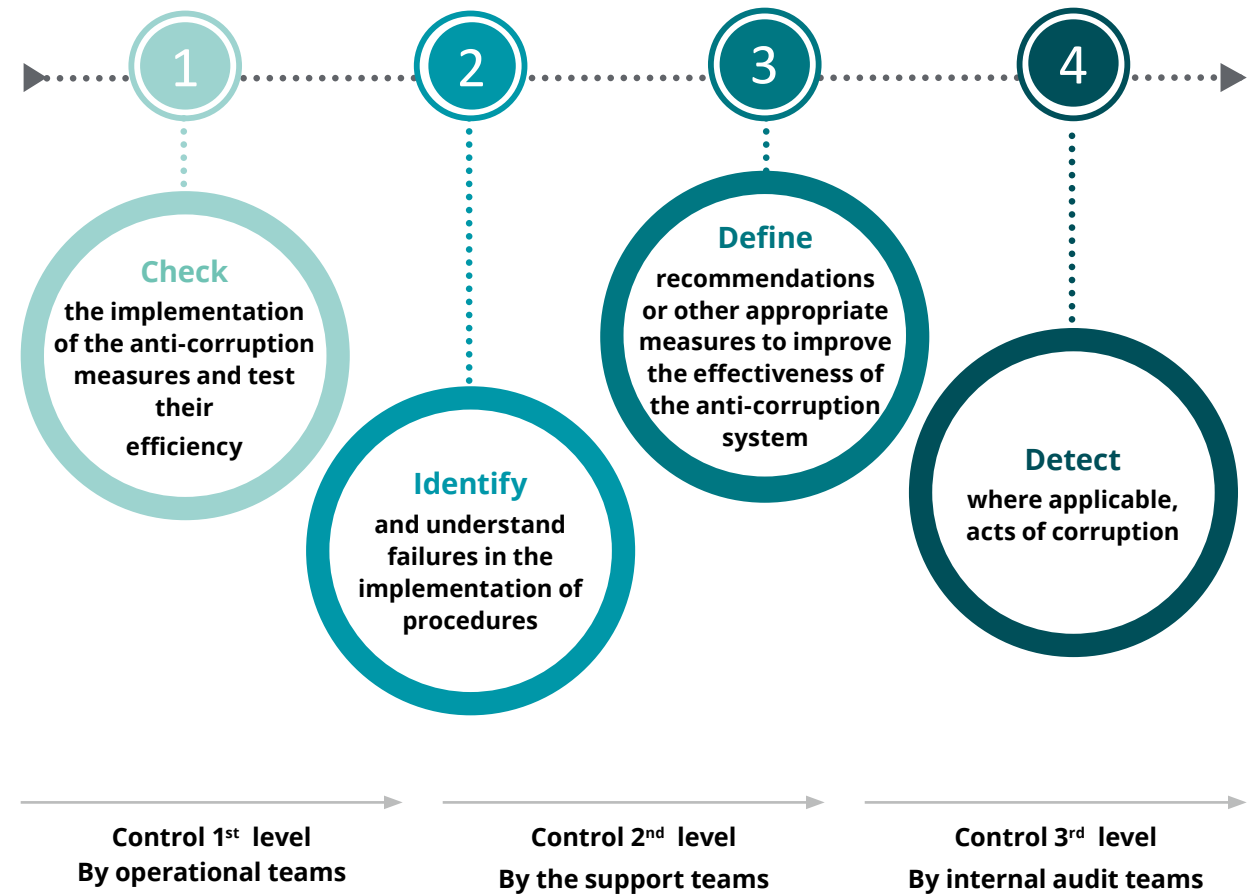
## How

### Device Methods:

- Three levels of control, autonomous

### Device Typology:

- Corruption risk mapping
- Code of Conduct
- Training
- Third Party Evaluation
- Internal alert
- Accounting controls
- Disciplinary regime



- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures**
- The disciplinary system
- Authors and contacts



# Corrective measures

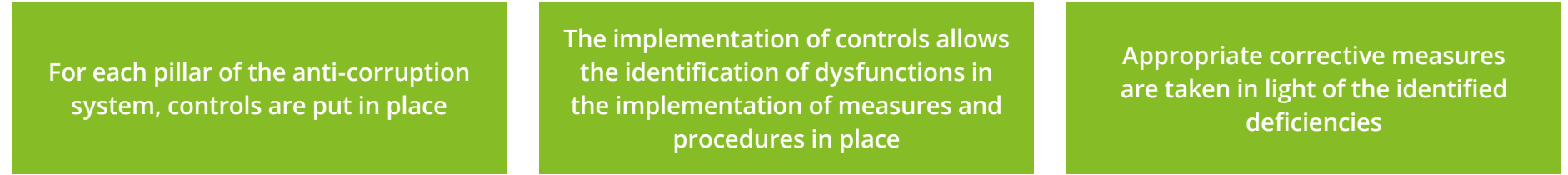
# Corrective measures

Actions to be taken based on the information provided

- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures**
- The disciplinary system
- Authors and contacts

**Chairmen, chief executive officers and managers of companies undertake to « develop a control system and internal evaluation, which may be included in its general internal control and audit system ».**  
**(Art. 17 L. n° 2016-1691)**

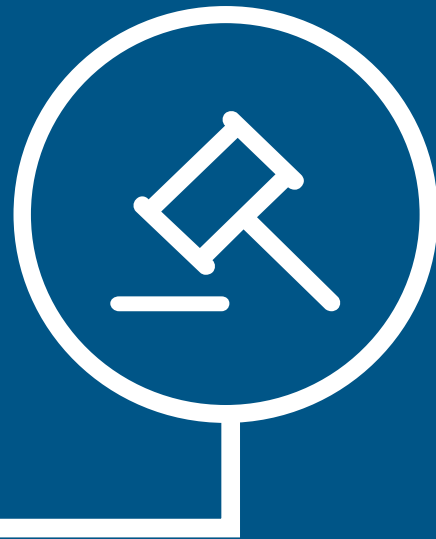
**The degree of progress of this pillar is correlated with that of the other seven pillars of the system.**



It is essential to implement corrective measures to ensure the effectiveness of the system and to remedy the detected failures. The implementation of these measures ensures the proper functioning of the system in place and satisfactory coverage of the corruption risks identified in the mapping.



- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system
- Authors and contacts



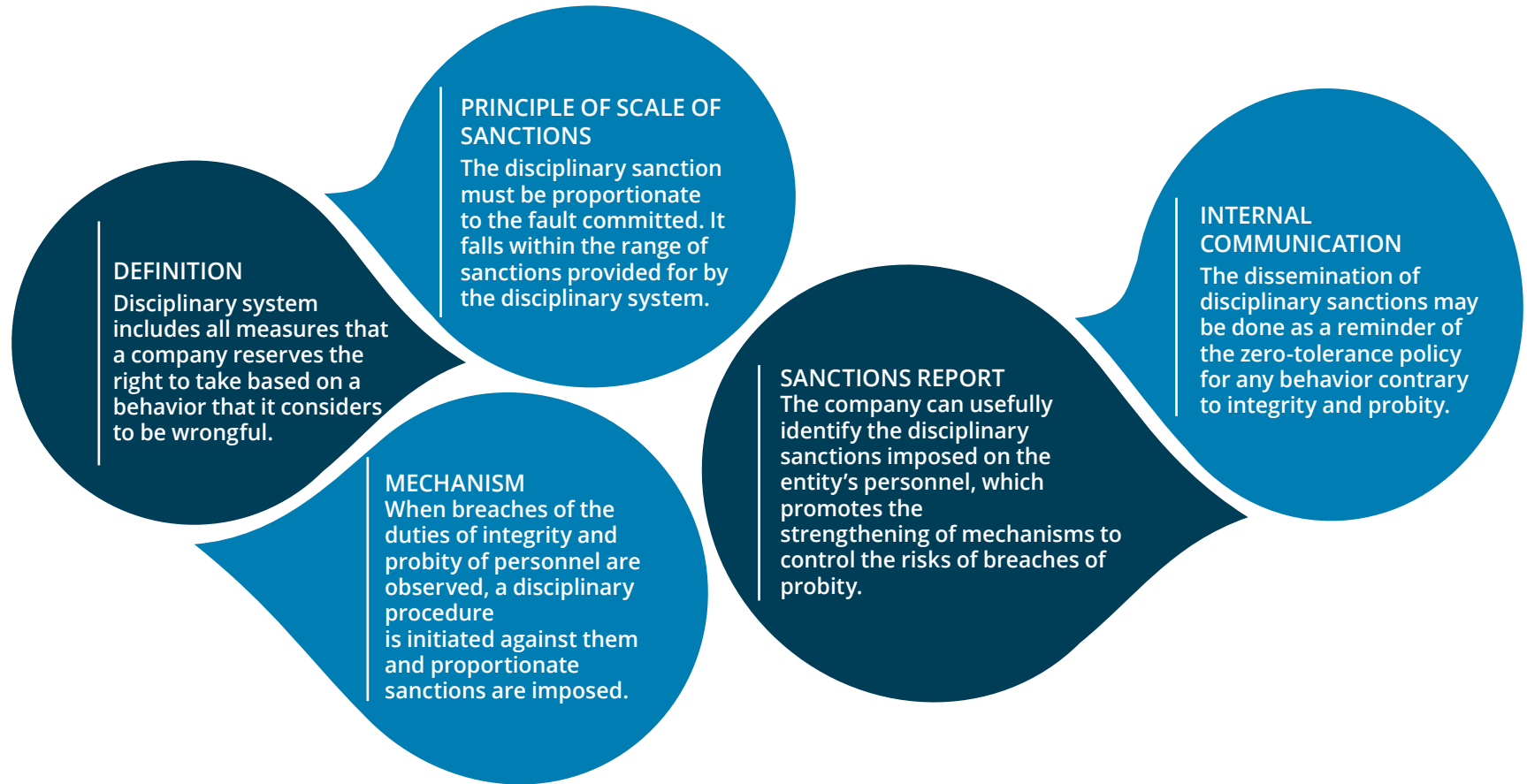
# The disciplinary system

# The disciplinary system

The Sapin II act and AFA's expectations


The company's chairmen, chief executive officers and managers undertake to establish « a disciplinary system allowing the company's employees to be sanctioned for violations of the company's code of conduct ». (art. 17 L. n° 2016-1691)


- Introduction
- The Sapin II Act
- The french anti-corruption agency
- The commitment of the governing body
- Risk Mapping
- The code of conduct
- The training system
- Third-party due diligence
- Internal whistleblowing system
- Accounting controls
- Corrective measures
- The disciplinary system**
- Authors and contacts




 Introduction


 The Sapin II Act

 The french  
anti-corruption agency


 The commitment of the  
governing body

 Risk Mapping

 The code of conduct


 The training system

 Third-party due diligence

 Internal whistleblowing system

 Accounting controls

 Corrective measures

 The disciplinary system

 Authors and contacts



# Authors and contacts



# Authors and contacts

Introduction

The Sapin II Act

The french  
anti-corruption agency

The commitment of the  
governing body

Risk Mapping

The code of conduct

The training system

Third-party due diligence

Internal whistleblowing system

Accounting controls

Corrective measures

The disciplinary system

Authors and contacts



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