MAZARS ANTI BRIBERY SERVICES
Prevent and manage corruption risk
In an increasingly complex legal and regulatory environment – with overlapping regional and multilateral conventions, national and international laws, standards and guidance – as well as tougher penalties, corruption risk has become a major issue for companies, particularly given the financial and reputational damage it can cause.

Tough anti-corruption legislation with extra-territorial reach, like the US Foreign Corrupt Practices Act and the UK Bribery Act, require companies to implement anti-corruption programs. Companies and their leaders must therefore put in place internal control mechanisms appropriate for the size and nature of their business, in order to address corruption risk.

Mazars Group, through all of its business lines, is committed to promoting transparency, trust and security in the business environment in which it operates. For over 15 years, Mazars Anti-Bribery Services have been helping companies to design, continuously improve and assess their anti-corruption programs.

To guarantee the value associated with the Mazars name, our partners and employees are subject to a very stringent legal and regulatory framework (the French Commercial Code, the Code of Ethics for Professional Accountants and Statutory Auditors, annual inspections by France’s supervisory body for statutory auditors, the Haut Conseil du Commissariat aux Comptes, the IFAC Forum of Firms and the IESBA Handbook) covering ethics and professional conduct, independence, professional confidentiality and quality.

Our international team is made up of specialists with extensive experience in the field, who possess both theoretical and practical knowledge of key issues in a number of business sectors.

**THEORETICAL KNOWLEDGE**

- What are the current laws in France and internationally?
- What key aspects do they have in common? What are the differences?
- Which are the risky countries / sectors / business lines?
- What are the best practices in corruption prevention programs?

**PRACTICAL KNOWLEDGE**

- On-the-ground anti-corruption program reviews for over 15 years
- In-depth knowledge of key issues in many business sectors
- Practical, proven tools: a Framework based on the most stringent regulations that draws upon best practices along with a powerful data analysis tool Scan-D™
MAZARS ANTI BRIBERY SERVICES
A RANGE OF CUSTOMISED SERVICES

ASSISTANCE IN SETTING UP AN ANTI-CORRUPTION PROGRAM
> Establishing or improving the entire anti-corruption program:
  • Mapping corruption risk
  • Drafting codes, policies, procedures
  • Organising and rolling out the corruption prevention program

REVIEW OF ANTI-CORRUPTION PROGRAM DESIGN AND IMPLEMENTATION
> Precise, documented and independent assessment of your anti-corruption program and recommendations for enhancement
> Specific review of the design and / or implementation of the anti-corruption program including:
  • Risk mapping
  • Code of ethics
  • Agents / Business intermediaries
  • Gifts & Hospitality policy
  • Sponsoring procedure
  • M&A and partnerships procedure
  • Training & communication
  • Internal audit & internal control
> Identification of strengths and weaknesses, providing realistic solutions

ANTI-CORRUPTION PROGRAM CERTIFICATION
> Certification of your anti-corruption program based on our Mazars-ADIT® Framework, approved by France’s Service Central de Prévention de la Corruption (Corruption Prevention Department) and a panel of international experts
OUT OUR CREDENTIALS

Mazars audits or advises a wealth of companies in the Real Estate, Construction, Automotive, Aerospace and Defence, Healthcare, Retail, Transport and Logistics, Media and Telecoms, Insurance and Banking, Agri-food, Energy and Utilities sectors, often assessing their anti-corruption programs.

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<th>FINANCIAL SERVICES</th>
<th>ENERGY</th>
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<td>Assignments include regular compliance reviews and anti-corruption program implementation within international subsidiaries, focusing on specific countries and / or functions.</td>
<td>Anti-corruption internal control reviews conducted in the frame of statutory audit. Support for the design and implementation of anti-corruption programs. Certification of ENGIE Group’s (formerly GDF-Suez, French Listed) anti-corruption program.</td>
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<th>AEROSPACE &amp; DEFENCE</th>
<th>OIL &amp; GAS</th>
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<td>Specific recurring anti-corruption internal control reviews conducted in the frame of statutory audit. Support for the implementation of anti-corruption programs. Certification of THALES Group’s (French Listed) anti-corruption program.</td>
<td>Targeted advisory assignments to assess and improve certain processes in the anti-corruption program. Certification of CGG Group’s (French and US Listed) anti-corruption program.</td>
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OUR COMMITMENT TO PREVENTING CORRUPTION

Mazars is deeply committed to preventing corruption. Our longstanding involvement with professional bodies and organisations places us at the core of legislative developments. We regularly issue publications to shed light on legislative developments and highlight best practices.

As a signatory of the UN Global Compact, Mazars annually reports on progress made in relation to its social responsibility policy.

Mazars is a member of the International Chamber of Commerce’s Corporate Responsibility and Anti-Corruption Commission.

For several years, Mazars has participated in the OECD working group on anti-corruption.

TRAINING

Mazars (Cédric Haaser) is involved with the École Nationale de la Magistrature (National School for the Judiciary), contributing to its training courses on anti-corruption and, more specifically, corruption prevention measures.

e-RESIST: e-LEARNING PLATFORM

As a member of the ICC Commission on Corporate Responsibility and Anti-Corruption, Mazars was involved in developing the e-RESIST e-learning platform. This training tool designed for companies uses an interactive teaching approach.

PUBLICATIONS

BAROMETER: ANTI-BRIBERY IN LARGE FRENCH GROUPS’ COMMUNICATION

Mazars realized a benchmark of large French Groups (CAC 40 + CAC Next 20) practices in terms of public communications concerning their anti-corruption initiatives.

INTERNATIONAL AND NATIONAL REGULATIONS, STANDARDS AND GUIDANCE WITH REGARD TO PREVENTION OF CORRUPTION AND CORPORATE SOCIAL RESPONSIBILITY

As part of our work within the ICC Commission on Corporate Responsibility and Anti-Corruption, Mazars has helped to compile an inventory of laws, conventions, standards and guidance related to the fight against corruption.

PRESS

Les Echos – September 2014

“CGG se frotte à la certification anti-corruption”

(CGG obtains anti-corruption certification)

Option Finance – March 2015

“L’entreprise face au risque de corruption – Comment évaluer son dispositif anti-corruption ?”

(Companies and corruption risk: how to assess an anti-corruption program?)
Mazars is present in 5 continents.

CONTACTS

Mazars
61, rue Henri Regnault
92075 Paris-La Défense

Cédric Haaser
Partner, Head of Mazars Anti Bribery Services
Tel. : +33 (0)1 49 97 67 06
E-mail : cedric.haaser@mazars.fr

Laëtitia Robert
Manager, Mazars Anti Bribery Services
Tel. : +33 (0)1 49 97 66 36
E-mail : leatitia.robert@mazars.fr

www.mazars.fr/anti-corruption