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# 준법·윤리경영 페어플레이어클럽 세미나

2017년 6월 22일  
주한영국대사관 Aston Hall





## 준법·윤리경영 페어플레이어클럽 세미나

- 일시 : 2017년 06월 22일 (목) 13:30-16:30
- 장소 : 주한영국대사관 Aston Hall
- 주최 : 주한영국대사관, 주한영국상공회의소, 유엔글로벌콤팩트 한국협회
- 주관 : 글로벌경쟁력강화포럼
- 후원 : 산업통상자원부·외교부·국민권익위원회  
지멘스 청렴성 이니셔티브 (Siemens Integrity Initiative)

시 간		프로그램
13:30~13:40	10'	개회사 - Charles Hay, 주한영국대사 - Sean Blakeley 주한영국상공회의소 CEO - 박석범, 유엔글로벌콤팩트 한국협회 사무총장
13:40-14:20	40'	영국 반부패법의 특징과 시사점(영국 뇌물수수법 2010) - Thomas Walsh, 클리포드 찬스 (Clifford Chance) 변호사
14:20-15:00	40'	기업 부패 리스크 대응과 투명성 증진 방안 - Peter Van Veen, 영국투명성기구(Transparency International UK) Programme Director
15:00-15:10	10'	Coffee Break
15:10-15:40	30'	아시아 태평양 지역의 부정부패 서베이 및 시사점 - 허윤재, EY한영회계법인 팀장
15:40-16:10	30'	준법윤리경영의 비즈니스 기회(기업 사례 발표) - 이은주, 지멘스(주) 과장
16:10-16:30	20'	페어플레이어클럽 반부패 서약 및 컴플라이언스 패키지(유럽편) 소개 - 강주현, 글로벌경쟁력강화포럼 상임대표 - 곽 글, 유엔글로벌콤팩트 한국협회 주임연구원





[www.fairplayerclub.kr](http://www.fairplayerclub.kr)

반부패 증진을 위한 준법윤리경영 민관협력포럼

# 영국 반부패법의 특징과 시사점 (영국 뇌물수수법 2010)

Thomas Walsh  
클리포드 찬스  
변호사





## Fair Player Club Seminar

Thomas Walsh

CLIFFORD  
CHANCE



Fair Player Club Seminar

## Extraterritorial and Local Anti-Bribery Laws Overview

**Extraterritorial Laws:** There are two main extraterritorial anti-bribery laws that apply in Korea

- Foreign Corrupt Practices Act
- United Kingdom Bribery Act

**Korean Laws:** In addition to the above laws, it is obviously critical that Korean companies comply with the relevant Korean anti-bribery laws such as the Graft Act and also the anti-bribery laws in any other countries they are carrying out operations

Clifford Chance 2



# Introduction

## Anti-bribery laws

**Previously, only the United States actively enforced laws against the bribery of foreign officials**

- Foreign Corrupt Practices Act (1977)

**Global legal framework has changed dramatically in last decade**

60+ countries have foreign bribery laws as a result of OECD Convention (1998)

140+ countries have similar laws as a result of UN Convention Against Corruption (“UNCAC”) (2005)

UK Bribery Act (“UKBA”) (2010)

**In Korea, the Improper Solicitation and Graft Act of Korea (the “Graft Act”) enacted on 27 March 2015, also known as the Kim Young-ran Act after its author, took effect on 28 September 2016, ushering in major changes to South Korea’s anti-corruption regime.**



## Bribery Act -v- US Foreign Corrupt Practices Act

	Bribery Act	FCPA
<b>Extra-territorial</b>	UK residents and legal persons, Corporate offence applies to all companies carrying on business in the UK	US residents and legal persons and US issuers Non-US persons where US connection or affect
<b>Private Sector</b>	Yes	Separate law
<b>Facilitation Payments</b>	Not permitted	Exception for small scale payments
<b>Third Parties</b>	Yes, if "associated persons"	Yes, if knowing disregard
<b>Books and Records</b>	No – but separate false accounting charge	Yes, for US companies and US issuers
<b>Compliance Programme</b>	Yes, for adequate procedures defence	Yes, for mitigation under Criminal Sentencing Guidelines





## The Main Bribery Act Offences

Bribing another person (“active” bribery, s.1)

Being bribed (“passive” bribery, s.2)

Bribing a foreign public official (s.6)

Failure of commercial organisations to prevent bribery (s.7)

## Territorial Application of Substantive Offences (ss.1, 2 and 6)

These offences apply if any act or omission forming part of the offence takes place in the UK

They also apply to acts committed wholly outside the UK where committed by:

- British Citizens/Citizens of British Overseas Territories;
- UK residents; or
- UK incorporated businesses

They do not apply to acts outside the UK by non-UK subsidiaries of UK businesses, but other offences (e.g. conspiracy) may be relevant

## Failure of Commercial Organisations to Prevent Bribery

The Act creates a new corporate crime of failing to prevent bribery

The corporate offence occurs where an “associated person” (including employees) bribes in connection with the company’s business



It is a strict liability offence subject to a defence that the company has “adequate procedures” to prevent the bribery

The new corporate crime applies to all companies carrying on business in the UK **irrespective of where in the world the bribe occurs and irrespective of the nationality of the bribe-payer**

## Who are the “Associated Persons” Who Need to be Prevented from Bribing in Connection with Your Business?

Persons who perform services for or on behalf of the company:

- Employees are presumed to be associated persons
- Other examples include agents and subsidiaries

Others providing services for or on behalf of the company could include:

- Consultants
- Joint venture partners
- Members of consortia

Business partners that do not perform services are not associated persons (e.g. borrowers, purchasers and suppliers of goods)

## When is a Foreign Company Carrying on Business in the UK?

- The Bribery Act does not elaborate as to what level of UK contact amounts to carrying on business in the UK
- The Ministry of Justice Guidance suggests that there must be a “demonstrable business presence” and that a London securities listing will not in itself amount to carrying on business in the UK
- The last Director of the SFO warns foreign companies that UK prosecutors will take a more expansive approach to jurisdiction and has said that “[t]he safe assumption if there are business activities here is that the group will be covered” but ultimately it will be for the courts to determine what amounts to “carrying on business” such that the Section 7 offence applies.
- In any event, even if a narrower interpretation ensues and a particular group company is not itself caught by the Act, it may be an “Associated Person” of another group company (“C”) that is carrying on business in the UK and any bribery it conducts in relation to C’s business puts C at risk of prosecution under the Act



Foreign Corrupt Practices Act

## The FCPA

Under the Foreign Corrupt Practices Act (“FCPA”), U.S. companies pay major fines for bribes to foreign public officials

- Whether the bribe was paid by an employee or an “affiliated third parties”
- Regardless of whether the conduct violated local laws
- Broad definitions of “bribe” and “public official”
- “This is the way it is done here” is never an excuse

Other countries also punish bribery; their laws are usually similar to the FCPA

The FCPA is enforced frequently, and with heavy fines

- For individuals: up to \$250,000 and five years in prison
- For companies: up to \$2 million for each violation



## Types of Bribery

Large-scale bribery of:

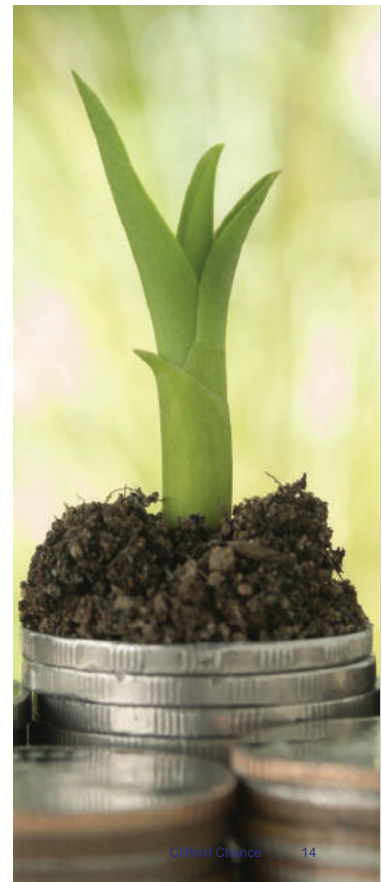
- National regulators
- Local leaders
- Contractors

Officials demanding bribes from employees

- In the course of business
- Outside the course of business

Officials demanding bribes from borrowers

- Employees might not object, or might not feel empowered to object



# The FCPA in Detail

FCPA has two principal provisions – the anti-bribery prohibitions and the books and records requirements:

### Anti-Bribery Prohibitions

- In broad terms, the FCPA prohibits bribery of non-US government officials by US nationals or “domestic concerns”

### Books and Records:

- The FCPA also amended the Securities Exchange Act of 1934 (“Exchange Act”) to require US “issuers” to maintain accurate books and records and accounting controls

Violations of the FCPA can lead to both criminal and civil penalties, with dual enforcement by the US Department of Justice (DOJ) and the US Securities and Exchange Commission (SEC).

## Anti-Bribery Provisions – Elements of a Violation

As a general matter, the FCPA anti-bribery provisions make it unlawful for U.S. companies and individuals, or persons using the U.S. mail or wires:

- To act in furtherance of a payment or an offer, promise, or an authorization to make a payment
- Directly or indirectly
- To a “foreign official,” political party or candidate
- To influence or to induce the official to misuse his/her position or to secure an improper advantage in order to assist the company to obtain or retain business for or with, or to direct business to any person



## Examples of Government Officials

FCPA defines “Foreign Official” very broadly at ALL levels. It includes:

- Employees, officers, or representatives of:
  - Any national government, political subdivision, or local jurisdiction
  - A government agency, instrumentality of a government agency or military unit
  - A government-owned/government-controlled association, organization or enterprise: this can include employees or representatives of state-owned banks, state-run hospitals or public universities
- A legislative, administrative, or judicial official, regardless of whether elected or appointed
- An individual who holds a position in a political party
- A candidate for political office
- An individual who holds any royal family, official, ceremonial, or advisory position with a government or any of its agencies
- An officer or employee of a supra-national organization (e.g., World Bank, United Nations, International Monetary Fund, OECD)
- Police officers and other police office employees or paramilitary personnel

Local Leadership. Sometimes payment is requested to make an introduction. This is very risky:

- It may be a bribe to an associate of an official
- Payments may be passed to officials

### Regulators

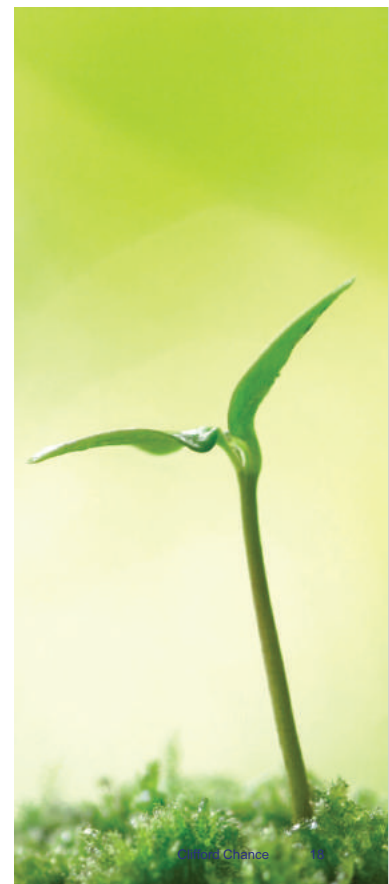
- Sometimes refuse to perform the duties and routine tasks without payment. Alternatives must be found.

Note: The FCPA prohibits employing a local consultant who has family in government. This includes extended family.

## Anti-Bribery Provisions – Prohibited Payments

An offer or promise to provide or providing any benefit to a foreign official may be prohibited

Cash	Sponsorships	Benefit to a private individual at the request of an official	political contributions
Reimbursements	Not just money – anything of value		Scholarships
Travel	Entertainment	Non-monetary gifts	Charitable contributions in the name of an official



## The FCPA's Reach – Third Parties

US persons/entities are liable for the actions of their employees, directors, officers, etc.

Actions anywhere in the world can be covered

They can be liable for bribes by third parties including:

- Agents
- Consultants
- Contractors
- Brokers
- Joint Venture Partners
- Controlled Subsidiaries

When they have knowledge of the bribe OR

- Were aware of a "high probability" that prohibited conduct would occur
- Demonstrated conscious disregard, willful blindness, or deliberate ignorance of prohibited conduct
- In view of the risks presented, failed to take reasonable and appropriate due diligence which would have identified prohibited conduct

## Anti-Bribery Provisions – Obtaining or Retaining Business or Directing Business to Any Person

Payment Made to Obtain or Retain Business or to Direct Business to any Person:

- May Not Necessarily Relate To Specific Business Opportunity
- Business Need Not Be With Foreign Government
- Bribes To Reduce Import Duties/Taxes May be Held to Violate FCPA





## Anti-Bribery Provisions – Other Issues

### Requires “Corrupt” Intent

- Benefit provided or offered to induce foreign official to abuse or misuse his/her position or authority through action or inaction
- Quid pro quo
  - Gift/payment made with expectation of some official favor in return
  - Even if no such favor is provided

Prohibited conduct includes conduct “in furtherance of” a corrupt payment, not just the payment itself

Prohibited conduct need not be fully concluded or successful to create liability

### Other crimes that may occur when the FCPA is violated

- Conspiracy
- Aiding and abetting
- Tax laws
- Mail and Wire fraud
- RICO

## Anti-Bribery Provisions – “Facilitating Payments”

- Exception to the anti-bribery provisions made for payments to “expedite or secure the performance of a routine governmental action”
- Applies only to actions that the official has a duty to perform, such as ministerial acts, in order to expedite an official function, not to convince official to act contrary to his/her duty
- “Routine governmental action” defined as “an action which is ordinarily and commonly performed by a foreign official” including:
  - Obtaining permits, licenses, or other official documents
  - Processing governmental papers (such as visas)
  - Providing police protection, mail pick-up and delivery
  - Scheduling inspections
  - Providing telephone service, power and water supply, loading and unloading cargo, or protecting food products or commodities from deterioration
  - Actions of a similar nature
- As a practical matter, US authorities interpret this exception narrowly
- There is no similar exception in the books and records provisions: if you pay a facilitation payment, you cannot disguise it as another type of payment
- UK and other states’ laws have no such exception!

## Anti-Bribery Provisions – Affirmative Defenses

Providing a gift or thing of value that is expressly permitted under the written laws or regulations of the country

- Look to the law of the country rather than the customary business practices/customs

Payment or gift is a reasonable and bona fide expenditure, such as travel and lodging expenses that are directly related to

- Promotion, demonstration or explanation of products or services; or
- Execution or performance of a contract with the country's government or a public agency

## Books and Records Provisions

Intended to require issuers to prevent misuse of company assets that may be concealed through the falsification of payment documents or improper accounting practices

Key enforcement tool of US authorities

No need to prove intent



## Books and Records Provisions – Accurate Information

Requirements are not limited to “material” transactions or to those over a specific amount

Issuers have an affirmative obligation to ensure compliance by controlled subsidiaries, and must make good-faith efforts to ensure other 20% or more controlled affiliates are also compliant

Issuers can be held responsible for books and records violations by a subsidiary, even if the subsidiary is not otherwise directly subject to the FCPA

Accounts must, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer

## Books and Records Provisions – Internal Controls

Company must devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that:

- Expenditures have management's general or specific authorization
- Transactions are recorded in conformity with accounting principles applicable to public companies
- Records are audited regularly to ensure existing assets match books and records





## Best Practices

### Bribery

#### Best Practices for Dealing with Government Officials

Payments related to regulatory or licensing approval must only be made according to published rates

- In each jurisdiction, a written review of fees and policies should be obtained from local counsel
- If there are no published rates, require written documentation of the basis for the amount
- Contact local counsel if you are unsure

Payments to support local infrastructure must be made according to legal requirements, and cash contributions should be avoided

Make payments to public cashiers, not individual officials, unless cash payment to an official is permitted by law (which is rare)

Always require a written official receipt, and retain the receipt

Beware of official-looking receipts, especially those used to encourage payment in cash

Sometimes you must find an alternative

- In one case, the police demanded a payment before they would attempt to retrieve a fraudster who had fled to another region. Instead, the business hired a legitimate bounty hunter to return the fraudster to the territory.

## Bribery Best Practices

Refusing to pay bribes will mean that fewer bribes will be demanded

In one example, a notary public regularly charged an extra fee for notarizing routine documents. A business manager refused to pay the fee. She simply stayed in her seat at the notary's desk. People began to ask why she was there, and so the notary had to notarize her documents to avoid drawing further attention to the situation. Now, the notary recognizes the business manager and notarizes her documents quickly, without the fee.



## Bribery Best Practices: Training and Incentives

Each company must have Internal controls and a written compliance programs

- regular review
- audit committees
- regular training and communication for all employee

Tailored trainings should be given to all levels of employees

Encourage the exchange of best practices among successful employees and managers

Positive incentives should be offered to employees who report or refuse bribes

## Bribery

### Best Practices: Reporting

Employees should internally report all potential incidents of bribery

- Company should protect them from retaliation and help them maintain anonymity
- Company should maintain records of any investigation and all actions taken

Each company must learn and respond to specific circumstances. Reporting enables the company to build a knowledge base and experience dealing with corrupt officials

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## Bribery

### Best Practices: Supervisory Level

A company should have policies and procedures in place that allow it to:

- Identify abnormal payments or abnormalities in financial records
- Identify payments, loans, or other transactions involving any government official or his family member or associate
- Closely monitor all cash accounts. Cash should be avoided wherever possible, and wire transfers should be required for any transfer over a certain amount
- Require and retain official, written receipts for all payments to any government official

Company should conduct risk assessment as soon as possible

Conduct an annual review of anti-corruption politics and procedures

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## Bribery

### Best Practices for Hiring Third Parties

Perform careful due diligence on consultants, representatives, distributors, contractors, suppliers, consortia, etc.

#### Other Recommendations:

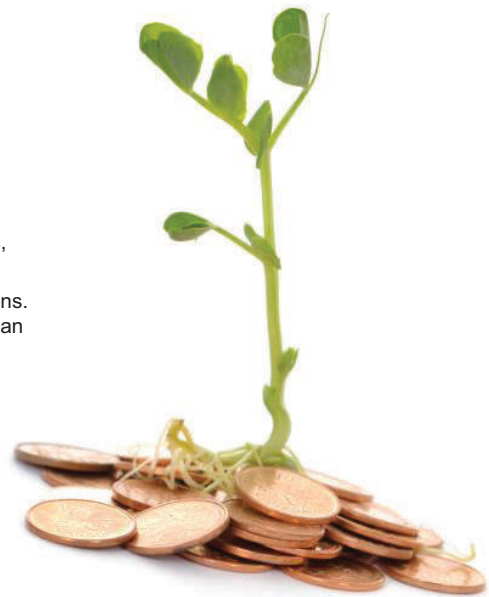
- Staggered payments and confirmation of prerequisite before disbursement
- Steps to ensure funds transferred to valid account
- Prohibition of change of control of contractor business
- Written requirement of audited financial statements
- Ensure an employee is assigned to oversee critical third parties.
- Know market rates for services and question excessive or unusual payments.
- Contracts should include written anti-bribery provisions that state the company's zero-tolerance policy.

These steps are especially important when the third party has a government affiliation

## Bribery

### Other Best Practices

- Always cooperate with government oversight of record-keeping and accounting
- External audits
- "Clear and visible commitment" from senior management
- Whistleblower protection policies
- Require certification of FCPA compliance by employees, local offices, contractors, and other hired third parties
- Special attention should be paid to requests for charitable contributions. These may disguise improper payments, or they may be considered an improper benefit.



## Bribery

### Alternatives to Bribery

Look for opportunities to give non-monetary appreciation to officials. For example, invite them to “ribbon-cutting” ceremonies. Even where they have done nothing to deserve it, this motivates official to support the company, and reduces the likelihood that they demand bribes.

Support the community directly. For example, fund a school building or make in-kind donations to support health and education

Consider partnering with other companies and NGOs in areas in which bribery is prevalent



## Case Studies



## Case 1: International Business Machines Corporation (“IBM”)

- In 2011, US Securities and Exchange Commission (“SEC”) charged IBM with violating the FCPA as a result of the provision of improper cash payments, gifts, and travel and entertainment to government officials in South Korea and China.
- As alleged in the SEC’s Complaint, from 1998 to 2003, employees of IBM Korea, Inc., an IBM subsidiary, and LG IBM PC Co., Ltd., a joint venture in which IBM held a majority interest, **paid cash bribes and provided improper gifts and payments of travel and entertainment expenses (approx. KRW 217 million / \$207,000) to various government officials in South Korea in order to secure the sale of IBM products.**
- Without admitting or denying the SEC’s allegations, IBM agreed to pay disgorgement of \$5.3 million, \$2.7 million in prejudgment interest, and a \$2 million civil penalty.

## Case 2: Diageo PLC (“Diageo”)

- In 2011, the SEC charged Diageo, London-based producers of premium alcoholic beverages, with FCPA violations arising from more than six years of improper payments to government officials in, among other countries, South Korea.
- The SEC found that Diageo paid more than \$2.7 million through its subsidiaries to obtain lucrative sales and tax benefits relating to its Johnnie Walker and Windsor Scotch whiskeys, among other brands.
  - According to the SEC’s order, Diageo paid KRW 100 million (c. \$86,000) to a customs official in South Korea as a **reward for his role in the government’s decision to grant Diageo significant tax rebates.**
  - Diageo also improperly paid travel and entertainment expenses for South Korean customs and other government officials involved in these tax negotiations.
  - Separately, Diageo routinely made hundreds of gift payments to South Korean military officials in order to obtain and retain liquor business.
- Without admitting or denying the findings, Diageo agreed to cease and desist from further violations and pay approx. \$11 million in disgorgement, prejudgment interest of approx. \$2 million and a financial penalty of \$3 million.
  - Diageo cooperated with the SEC’s investigation and implemented certain remedial measures, including the termination of employees involved in the misconduct and significant enhancements to its FCPA compliance program.

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\* Linda Widyati & Partners in association with Clifford Chance  
\*\* Clifford Chance has a co-operation agreement with Abuhimed Alsheikh Alhagbani Law Firm in Riyadh  
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# 기업 부패 리스크 대응과 투명성 증진 방안

**Peter Van Veen**  
영국투명성기구  
Programme Director

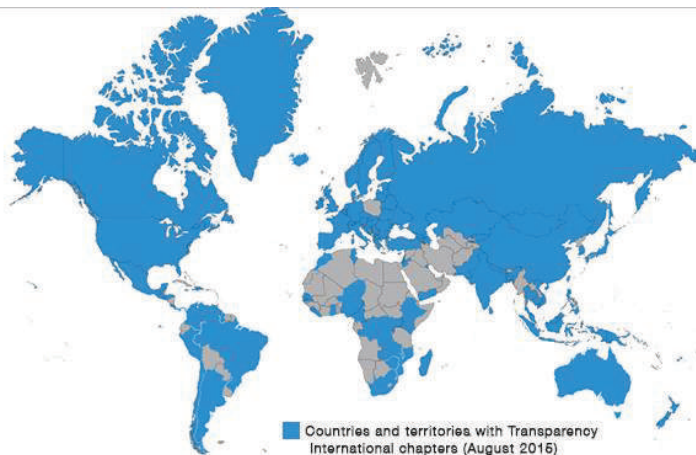


# Corruption Risks and how to Prevent Them

Peter van Veen, Director, Business Integrity Programme  
Transparency International UK (TI-UK)

[www.transparency.org.uk](http://www.transparency.org.uk)

## Transparency International

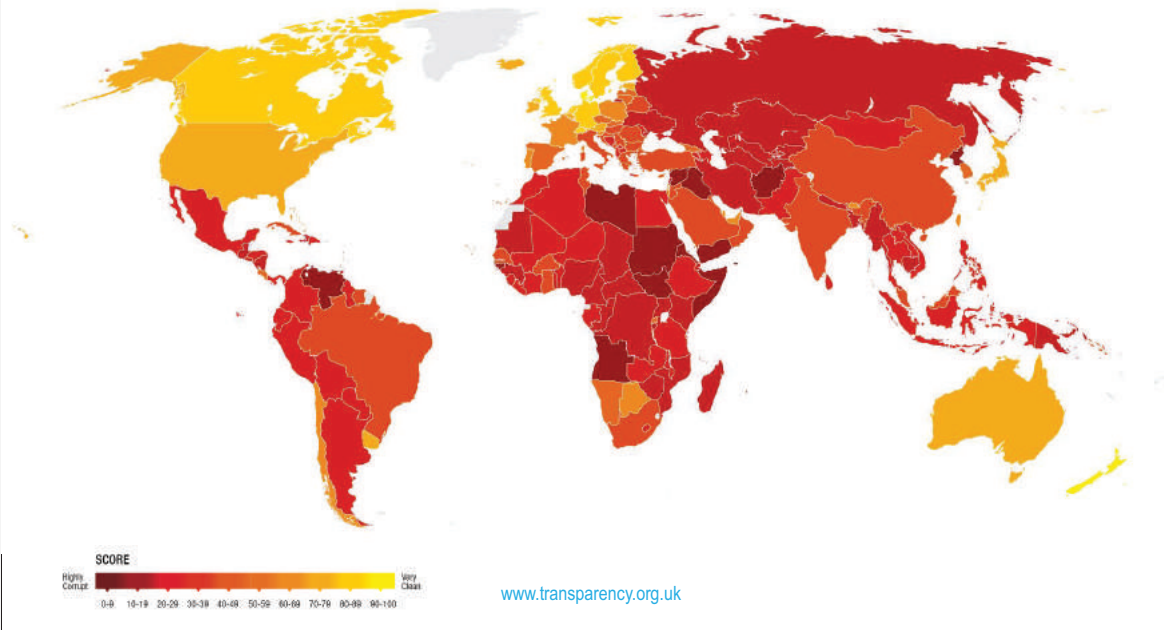


Founded in 1993  
Chapters in over 100 countries  
Specialist anti-corruption NGO

### Transparency International's Approach:

- Zero tolerance
- Corruption has victims
- Any bribery embeds corruption in the system
- Fighting corruption often requires collective action to achieve systemic change

# Corruption Perceptions Index (CPI) 2016



## % OF RESPONDENTS WHO REPORT HAVING PAID BRIBES IN THE PAST YEAR TO ANY ONE OF EIGHT SERVICES BY COUNTRY/TERRITORY<sup>11</sup>

### <5%

AUSTRALIA, BELGIUM, CANADA, CROATIA, DENMARK, FINLAND, GEORGIA, JAPAN, KOREA (SOUTH), MALAYSIA, MALDIVES, NEW ZEALAND, NORWAY, PORTUGAL, SPAIN, URUGUAY

### 5–9.9%

BULGARIA, ESTONIA, ITALY, SLOVENIA, SWITZERLAND, UNITED KINGDOM, UNITED STATES

### 10–14.9%

ARGENTINA, CHILE, EL SALVADOR, HUNGARY,

ISRAEL, JAMAICA, PALESTINE, PHILIPPINES, RWANDA, VANUATU

### 15–19.9%

ARMENIA, CYPRUS, CZECH REPUBLIC, KOSOVO, LATVIA, MACEDONIA (FYR), ROMANIA, SRI LANKA, SUDAN, THAILAND, TUNISIA

### 20–29.9%

BOSNIA AND HERZEGOVINA, COLOMBIA, GREECE, IRAQ, LITHUANIA, MADAGASCAR, MOLDOVA, PAPUA NEW GUINEA, PARAGUAY, PERU, SERBIA, SLOVAKIA, TURKEY, VENEZUELA

### 30–39.9%

BANGLADESH, BOLIVIA, EGYPT, INDONESIA, JORDAN, KAZAKHSTAN, MEXICO, NEPAL, PAKISTAN, SOLOMON ISLANDS, SOUTH SUDAN, TAIWAN, UKRAINE, VIETNAM

### 40–49.9%

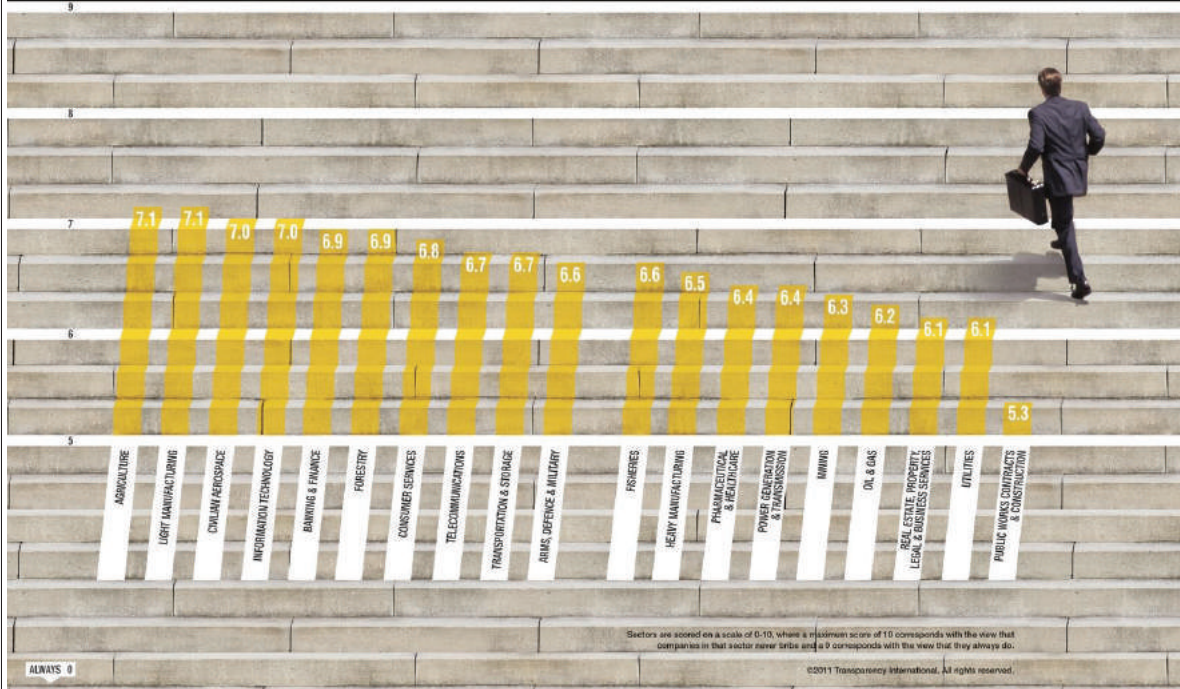
AFGHANISTAN, ALGERIA, DEMOCRATIC REPUBLIC OF THE CONGO, ETHIOPIA, KYRGYZSTAN, MONGOLIA, MOROCCO, NIGERIA, SOUTH AFRICA

### 50–74.9%

CAMBODIA, CAMEROON, GHANA, INDIA, KENYA, LIBYA, MOZAMBIQUE, SENEGAL, TANZANIA, UGANDA, YEMEN, ZIMBABWE

### ≥75%

LIBERIA, SIERRA LEONE

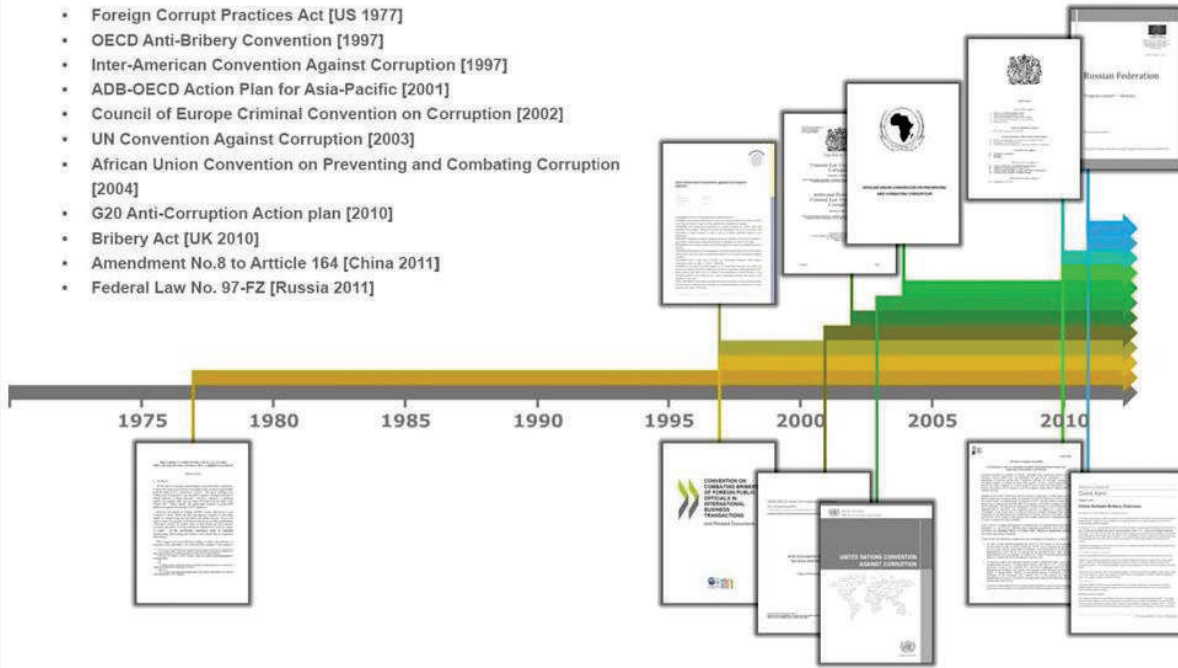


Corruption links to many other ethical issues...



## Legislation and Regulation increasing

- Foreign Corrupt Practices Act [US 1977]
- OECD Anti-Bribery Convention [1997]
- Inter-American Convention Against Corruption [1997]
- ADB-OECD Action Plan for Asia-Pacific [2001]
- Council of Europe Criminal Convention on Corruption [2002]
- UN Convention Against Corruption [2003]
- African Union Convention on Preventing and Combating Corruption [2004]
- G20 Anti-Corruption Action plan [2010]
- Bribery Act [UK 2010]
- Amendment No.8 to Article 164 [China 2011]
- Federal Law No. 97-FZ [Russia 2011]



## Organisational Risks







## Incentivising Ethics: Managing Incentives to Encourage Good and Deter Bad Behaviour

[www.transparency.org.uk](http://www.transparency.org.uk)

## Ensuring Strong Culture and Values



1. Ensure the organisation's culture supports and encourages ethical, sustainable business practices.
2. Establish a strong tone at the top and set clear values that resonate with staff.
3. Demonstrate commitment to ethical business conduct through actions that are consistent with the tone at the top.

[www.transparency.org.uk](http://www.transparency.org.uk)

## Risk Assessment



1. Identify and assess the risks created by existing incentive structures.
2. Take a cross-functional approach to risk identification and management, including HR, ethics and compliance and the risk function, and integrate the assessment of incentives into existing risk assessment processes.

[www.transparency.org.uk](http://www.transparency.org.uk)

## Designing Ethical Incentives



1. Ensure the overall approach to incentives is aligned with and does not inadvertently undermine the company's values and culture.
2. Set targets which are achievable without resorting to illegal, unethical or negligent behaviour.
3. Set ethical targets or use ethical thresholds for rewards to distinguish outcomes from the means used to achieve them.
4. Avoid paying staff for performance based purely on output measures, and instead encourage the pursuit of intrinsic reward.
5. Ensure that staff are not promoted or rewarded if they have breached the company's principles, even if they have met or exceeded their targets.

[www.transparency.org.uk](http://www.transparency.org.uk)

## Embedding Ethical Incentives



1. Use training and communication to reinforce the primacy of ethical behaviour over achieving targets.
2. Listen to staff and create opportunities for them to consider their work and actions from an ethical perspective.

[www.transparency.org.uk](http://www.transparency.org.uk)

## Monitoring & Evaluation



1. Ensure that internal functions (e.g. HR, ethics and compliance, risk, internal audit, finance and sales) are monitoring for signals that staff may be incentivised to contravene the company's code of ethics.
2. Record all breaches of the code of ethics and make adjustments to incentive structures as appropriate.

[www.transparency.org.uk](http://www.transparency.org.uk)



## Managing Third Party Risk: Only as strong as your weakest link

[www.transparency.org.uk](http://www.transparency.org.uk)

### Key Drivers behind the report



- Top 10 FCPA settlements have all involved bribery channeled through 3<sup>rd</sup> parties (e.g. consultants, agents, JV partners)
- UK Bribery Act “Associated Persons” clause means company if 3<sup>rd</sup> party pays bribe on its behalf
- 3<sup>rd</sup> party risk is key area of risk that concerns most multinationals
- Industry initiatives trying to lower risk through pooling resources, e.g. SEDEX
- ISO37001 and other types of certification also likely to play a role

[www.transparency.org.uk](http://www.transparency.org.uk)



## Key Principles

- 1. Ensure an enabling company environment of governance and commitment to integrity**  
Provide a positive enabling corporate culture with commitment to values, ethics and integrity and effective governance, oversight and accountability.
- 2. Integrate your approach**  
Develop and implement an integrated and consistent approach for managing third parties across the company's operations. Clearly assign responsibilities for third party management and ensure a cross-functional working and risk-based approach, supported by tone from the top.
- 3. Build trust and constructive relationships with third parties**  
Foster positive relationships with third parties and shared goals to enable better understanding and identification of risks.

[www.transparency.org.uk](http://www.transparency.org.uk)



## Key Principles (Continued)

- 4. Identify all your third parties**  
Identify and register all your third parties and collect, analyse and store relevant information about them, including their ownership, how they operate, their integrity and anti-corruption standards and any significant bribery and corruption risks.
- 5. Use a risk assessment process for addressing third party risks and ensure the level of resources provided is commensurate with the level of risk**  
Use a risk assessment process to identify, segment, mitigate and monitor the risks and risk factors attached to different types of third parties and use this information to design the criteria used in due diligence and to design and/or improve the overall anti-bribery programme.

[www.transparency.org.uk](http://www.transparency.org.uk)



## Key Principles (continued)

6. **Apply a systematic procedure for engaging third parties**  
Adopt a comprehensive and consistent approach to registering, screening and engaging third parties to ensure that engagements are made to desired standards and that procedures are tailored to the different types of identified risks.
7. **Carry out an appropriate level of pre-engagement due diligence on third parties**  
Carry out due diligence proportionate to risks identified for different types of third parties, with a focus on those of highest risk. Use pre-defined risk criteria to assess individual third parties for inherent risk and vary the level of due diligence accordingly.
8. **Use tailored communications and training, together with advice and reporting mechanisms, to manage third party risk**  
Provide tailored communications and training to third party relationship managers and third party employees, commensurate with the level of risk. Provide third parties with access to confidential advice and speak-up channels and follow up any credible reports.

[www.transparency.org.uk](http://www.transparency.org.uk)



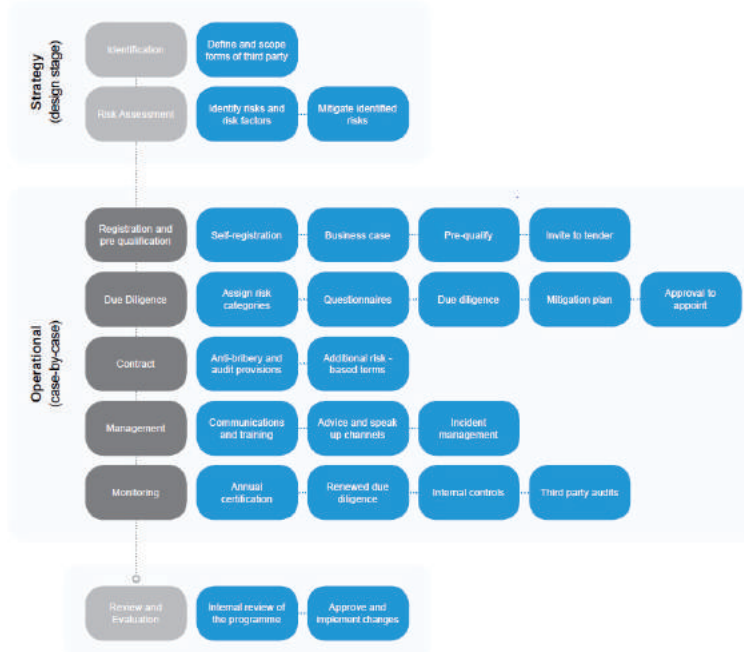
## Key Principles (continued)

9. **Implement rigorous monitoring procedures to deter and detect bribery incidents and breaches of the anti-bribery programme**  
Require high risk third parties to self-certify annually that they have complied with the anti-bribery programme. Repeat due diligence periodically for existing third parties. For high risk parties and where there is a significant bribery concern, exercise contractual audit rights.
10. **Review and evaluate the effectiveness of the third party anti-bribery programme periodically**  
Report on the performance of the anti-bribery third party management programme to the board and senior management periodically, together with recommendations for improvements.
11. **Report publicly on your anti-bribery management of third parties**  
Provide up-to-date information in an accessible manner to communicate to stakeholders your company's anti-bribery commitment and anti-bribery measures related to third parties.

[www.transparency.org.uk](http://www.transparency.org.uk)



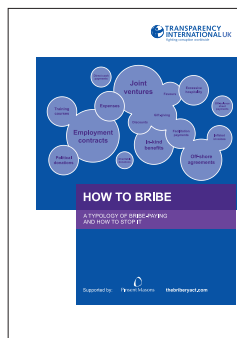
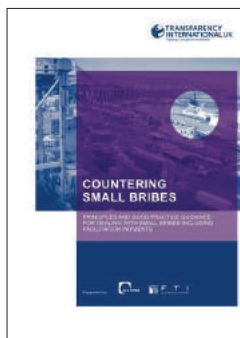
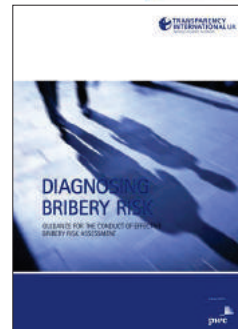
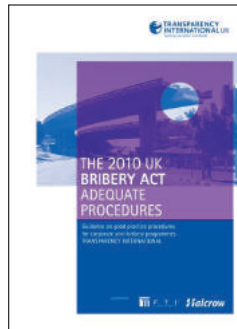
# Third Party Anti-Bribery Framework



[www.transparency.org.uk](http://www.transparency.org.uk)



# Free Resources



Thank You

[peter.vanveen@transparency.org.uk](mailto:peter.vanveen@transparency.org.uk)

[www.transparency.org.uk](http://www.transparency.org.uk)





[www.fairplayerclub.kr](http://www.fairplayerclub.kr)

반부패 증진을 위한 준법윤리경영 민관협력포럼

# 아시아 태평양 지역의 부정부패 서베이 및 시사점

허윤재 팀장  
EY한영회계법인

[www.fairplayerclub.kr](http://www.fairplayerclub.kr)

반부패 증진을 위한 준법윤리경영 민관협력포럼





**Economic uncertainty**

**Unethical misconduct**

How should over-burdened compliance functions respond?

Asia-Pacific Fraud Survey 2017  
with a KOREA perspective

Yoonjae Heo  
EY Hanyoung  
Yoon-jae.heo@kr.ey.com

**EY** Building a better working world

## Agenda

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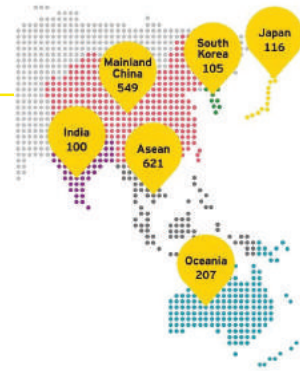
- ▶ Introduction
- ▶ Setting the scene
- ▶ Key findings
- ▶ Key messages

## Introduction

### Survey background

#### Survey approach:

- ▶ Between November 2016 and February 2017, our researchers — the global market research agency Ipsos — conducted 1,698 interviews with employees of large companies in 14 APAC territories
- ▶ Respondents represented 11 major industry sectors in APAC



#### Key survey questions:

- ▶ Respondents' willingness to work for companies involved in fraud, bribery and corruption
- ▶ Opinions on the effectiveness of ethical standards in tackling fraud, bribery and corruption
- ▶ Opinions on the extent of the fraud, bribery and corruption risks related to third parties
- ▶ Companies' readiness to tackle risks from insider threats

#### Surveyed countries

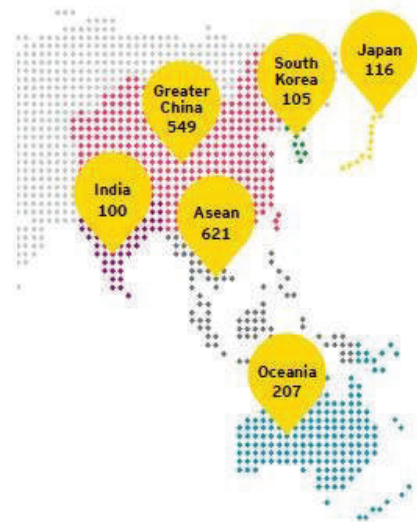
1. Australia
2. China
3. Hong Kong
4. India
5. Indonesia
6. Japan
7. South Korea
8. Malaysia
9. New Zealand
10. Philippines
11. Singapore
12. Taiwan
13. Thailand
14. Vietnam

## Survey methodology

▶ Between November 2016 and February 2017, our researchers — the global market research agency Ipsos — conducted 1,698 interviews with employees of large companies in 14 APAC territories: Australia, China, Hong Kong, India, Indonesia, Japan, South Korea, Malaysia, New Zealand, Philippines, Singapore, Taiwan, Thailand and Vietnam. The interviews were conducted online in local languages on an anonymous basis covering a mixture of company sizes, job roles and



21% Senior management  
39% Middle management  
40% Other employees



Company size - number of employees globally



## Introduction

### Strategic Context of Findings

---

#### CLARITY & CONSISTENCY

Existing compliance procedures are too vague, lacking specifics or full of jargon

*Employees want corporate fraud, bribery & corruption policies localized and consistently applied*

#### MILLENNIALS

Millennials feel more justified to conduct unethical actions due to a lack of understanding of compliance policies & expectations

#### INSIDER & CYBER RISKS

No policies against the use of personal devices for work make businesses more vulnerable to cyber-attacks or insider threats

*How to simplify compliance policy to ensure employees fully understand and comply?*

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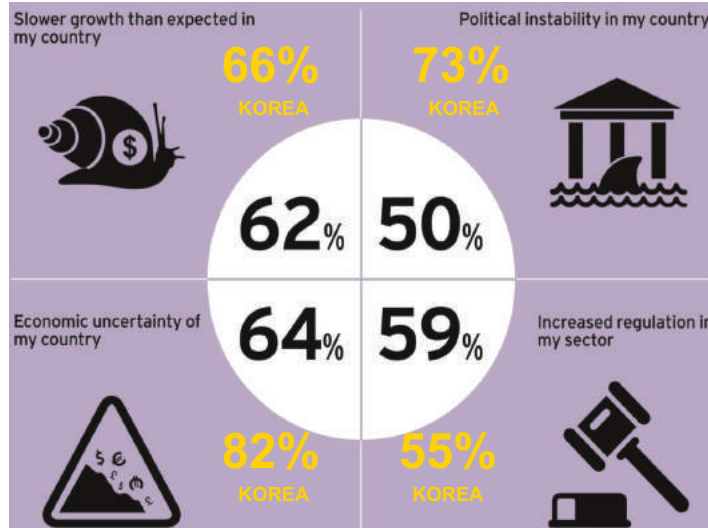
## Setting the scene



## Setting the scene

Top 4 challenges to Asia-Pacific companies

Respondents report business success is being challenged by these 4 key factors the markets they operate in.



## Setting the scene

Workforces increasingly aware of bribery and corruption

Bribery and corruption remain prevalent throughout APAC, with a record 63% respondents agreeing that corruption happens widely in their countries. Over half attribute this to tough economic times and competition. This jumps to a much larger percentage of **83% within KOREA agreeing that corruption happens widely in their industries.**

Bribery or corrupt practices happen widely in my country



## Setting the scene

*Respondents unwilling to work for companies involved in fraud*

---

Compliance has always been about protecting value – avoiding financial loss and reputational risk. But it also encompasses talent: the very core of an organization, essential for its survival.



82%

of respondents say that if an organization was involved in fraud, bribery and corruption, **it would affect their willingness to work for that company**

**vs. 83%**

**In KOREA**

## Compliance policies lack clarity & consistency

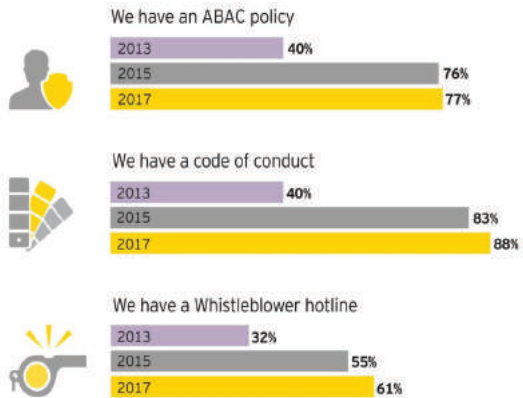
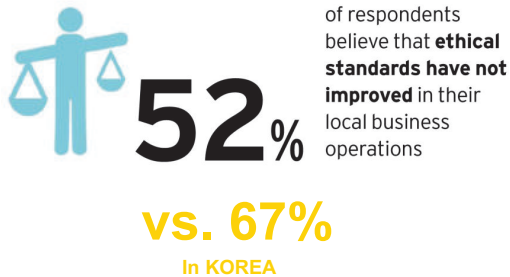


## Compliance policies lack clarity & consistency

More compliance investment isn't translating into more ethical conduct

Since the last APAC Fraud Survey conducted in 2015, many more APAC organizations have established codes of conduct, ABAC policies, training, and whistleblower hotlines. Yet, ethical standards show few signs of improving.

Increased uptake of fraud prevention initiatives in 2017 compared to 2015 and 2013:

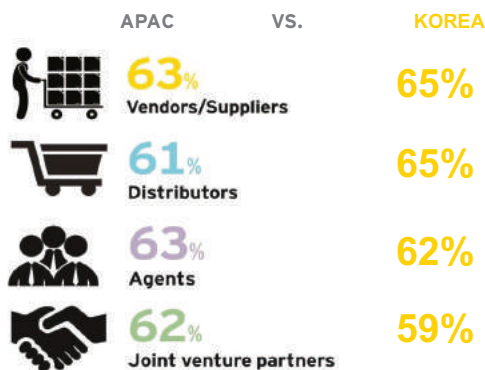


## Compliance policies lack clarity & consistency

Are you tackling third-party risks effectively?

- ▶ Our 2017 Survey found an increase in awareness of third-party risk since 2015. **KOREA averages were 10% higher than the APAC averages**
- ▶ Even though a majority of respondents recognize third-party risk as a concern, a significant number of organizations in APAC are still not proactive enough when it comes to on-boarding and monitoring their business relationships.

High-risk third parties recognized by respondents:



of respondents are not aware of or do not conduct any audit reviews on their third parties.



## Compliance policies lack clarity & consistency

*Do employees understand your ABAC policies?*

- ▶ Almost 90% of all respondents say their organization has a code of conduct. But 39% believe it has little impact on how people actually behave, in part because employees either do not understand or do not see the relevance of this element of compliance.
- ▶ Organizations must test their codes of conduct for local understanding and clarify as needed to fit with business practices on the ground.



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## Compliance policies lack clarity & consistency

*Employees justify unethical behavior due to vague policies*

- ▶ Despite compliance policies in place, employees are still engaging in unethical behavior, such as offering personal gifts to win business.
- ▶ Organizations need clear, simple policies that make it easy for front line employees to politely decline a request for a deviation.



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EY

## Compliance policies lack clarity & consistency

*Senior managers ignoring unethical behavior*

- ▶ Ethical standards are not improving because employees are receiving mixed messages from senior management, who are ignoring unethical behavior and condoning misconduct to meet business targets.
- ▶ Making ABAC policies work requires behavioral change. Unless senior managers ensure people feel comfortable to report misconduct, employees remain reluctant to do so.



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EY

## Compliance policies lack clarity & consistency

*Employees bypassing whistleblowing hotlines*

Despite an increase in the uptake of and willingness to use whistleblowing hotlines around the APAC region, our 2017 Survey findings indicate that many employees still don't trust that their organization will take action on whistleblowing complaints or keep them confidential.



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## Millennials: “A wake-up call for businesses”



EY

## Millennials: “A wake-up call for businesses” *Ethical business key to millennial retention*

- ▶ **A notable 87% of youngest employees (under 25 years of age)** say they are unwilling to work for, or would leave an organization involved in bribery or corruption (more than any other age group).



**4 in 5**

Gen Y respondents would **look for another job** if their organization was involved in a major fraud, bribery or corruption case

- ▶ When choosing a job, 95% of millennials say compliance culture was an important factor in deciding which company to work for. More than 2 in 5 (42%) say that they would sacrifice salary to work for an ethical company.



**2 in 5**

respondents would be **prepared to earn less** in order to work for ethical organizations

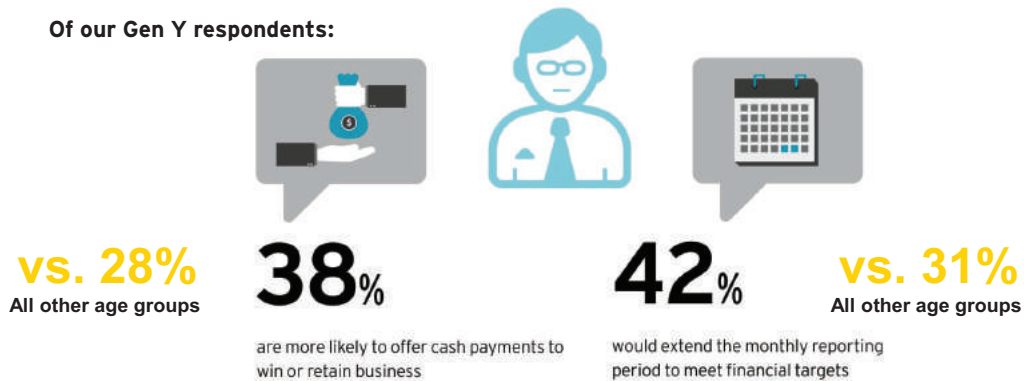
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## Millennials: “A wake-up call for businesses”

*Millennials lack understanding of compliance policies & expectations*

- ▶ Even though millennials are the group least willing to work for unethical companies, they are more likely than any other age group to conduct unethical activities.
- ▶ These findings underscore the importance of companies providing younger staff with clear guidance and ethical training.

**Of our Gen Y respondents:**



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## Cyber-risks: “Awash in naiveté”



EY

## Cyber-risks: “Awash in naiveté”

Do your employees know how to combat cyber attacks?



of respondents say that there is **no company policy against using personal devices for work-related activities** at their organizations

**vs. 48 %**  
In KOREA

- ▶ The potential impact of cybercrime requires that cyber security be viewed as a business risk, rather than merely an IT issue.
- ▶ Employees have yet to understand how great a threat cyber attacks and insider threats pose to their own organizations.
- ▶ Companies need to have clear and consistent cyber security policies in place instead of letting employees rely on their own judgment.

## In Summary

### Key issues and concerns:

**Economic uncertainty, political instability, slower than expected growth & increased regulation**

**Trend confirmed: employees won't work for unethical companies**

- ▶ Workforces highly aware of bribery and corruption
- ▶ Respondents unwilling to work for companies involved in fraud
- ▶ Ethical business key to talent retention

**Why aren't ethical standards improving?**

- ▶ Steady growth in compliance policies and processes
- ▶ More compliance investment isn't translating into more ethical conduct

**Compliance lacks clarity**

- ▶ Do employees understand your ABAC policies?
- ▶ Are you tackling the complexities of third-parties effectively?
- ▶ Do your employees know how to combat cyber attacks?

**Standards are not being applied consistently**

- ▶ Senior managers ignoring unethical behavior
- ▶ Lack of awareness from Gen Y
- ▶ Employees bypassing whistleblowing hotlines

### Call to action:

1

#### Revisit ABAC policies

Existing ABAC policies should be simplified, made more succinct, provided in the local language and explained in terms of real-world examples. To make policies effective, all leaders, including line managers, must proactively educate employees that compliant behavior is not a hindrance to commercial success, and incentivize and empower employees to make compliance a top priority.

2

#### Harness forensic data analytics (FDA)

FDA is key to keeping up with the mountains of data organizations must sift through to prevent and detect fraud, bribery and corruption. Compliance teams need to harness FDA to monitor the full range of data points – not just looking for red flags in financial data, but also proactively using sentiment analysis of emails and text to detect early warning signs of misconduct.

3

#### Raise the bar for third parties

As companies look to grow their businesses in the region's emerging markets, compliance programs will need to raise the bar to include multiple ABAC and anti-competition laws and regulations, especially with APAC regulators continuing to focus on the risks third parties pose to companies.

4

#### Benchmark whistleblowing hotlines

Benchmarking will help organizations to identify how to improve their whistleblower protection and effective reporting mechanisms. APAC companies must adopt and enforce policies to protect whistleblowers from retaliation and ensure appropriate, consistent and transparent follow-up to their disclosures.

5

#### Treat data risk as one holistic program

Cyber criminals, hackers and malicious insiders are targeting organizations for their sensitive commercial information as well as their cash. Companies are increasingly vulnerable through careless employees and others not following technology security protocols. As a result, cyber and insider threats have become part of one larger data risk that will require a holistic approach for its prevention, detection and investigation.

# Fraud Investigation & Dispute Services (FIDS)

## Fraud Investigation Services

- ▶ FCPA bribery and corruption investigations
- ▶ Financial reporting and securities fraud
- ▶ Conflict of interest investigations
- ▶ Money laundering and sanctions
- ▶ Construction forensics

## Anti-Fraud Services

- ▶ Integrity due diligence
- ▶ Compliance & fraud risk assessments
- ▶ Fraud awareness training
- ▶ Financial crime compliance
- ▶ Anti-money laundering assessments

## Dispute Services

- ▶ Damage analysis and quantification
- ▶ Expert accounting testimony
- ▶ Post-acquisition disputes
- ▶ Contract compliance disputes
- ▶ Insurance claims services

## Forensic Technology & Discovery Services (FTDS)

- ▶ Forensic data analytics
- ▶ e-Discovery & computer forensics
- ▶ Electronic evidence review
- ▶ Cyber fraud/crime investigations
- ▶ Insider threat detection

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반부패 증진을 위한 준법윤리경영 민관협력포럼

# 준법윤리경영의 비즈니스 기회

## 사례 발표: 지멘스(주)

이은주 과장  
지멘스(주)







# 지멘스 준법제도

지멘스는 청렴한 사업만을 추구합니다.

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## 회사 소개



## 2016년 회계연도 지멘스 주요 현황

계속사업 기준 (별도 명시된 부분 제외)  
(단위: 백만 유로)

	FY 2016	FY 2015	증가율 %
<b>총괄</b>			
수주	86,480	82,340	5%
매출	79,644	75,636	5%

### 수익성 및 자본 효율

순이익 <sup>1</sup>	5,584	7,360	(24)%
자본이익률(ROCE) <sup>1</sup>	14.3%	21.0%	

### 자본 구성 및 유동성

잉여현금흐름(Free cash flow) <sup>1</sup>	5,476	4,674	
-------------------------------------	-------	-------	--

	2016년 9월 30일	2015년 9월 30일
직원 수 (단위: 천)		
총계(계속사업)	351	348
독일	113	114
독일 외 지역	238	234

### 산업 별 매출



### 지역 별 매출



<sup>1</sup> 계속사업 및 중단사업 포함

<sup>2</sup> 독립국가연맹(Commonwealth of Independent States)

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## 글로벌 지멘스 - 전 세계 국가에 진출

**SIEMENS**  
Ingenuity for Life

전 세계 고객에게  
다가가는 지멘스

<b>미주</b>	전 세계 대비 비율
매출 <sup>1</sup>	227억 유로 29%
직원 수 <sup>2</sup>	72,600 21%
<b>독일</b>	전 세계 대비 비율
매출 <sup>1</sup>	107억 유로 13%
직원 수 <sup>2</sup>	113,400 32%
<b>유럽 (독일지역 제외), CIS<sup>3</sup>, 아프리카, 중동</b>	전 세계 대비 비율
매출 <sup>1</sup>	311억 유로 39%
직원 수 <sup>2</sup>	102,300 29%
<b>아시아, 호주</b>	전 세계 대비 비율
매출 <sup>1</sup>	151억 유로 19%
직원 수 <sup>2</sup>	62,700 18%

<sup>1</sup> 고객 위치 기준 매출  
<sup>2</sup> 2016년 9월 30일 기준 직원 수  
<sup>3</sup> Commonwealth of Independent States (독립국가연맹)  
모든 수치는 계속사업에 해당

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## 지멘스(주) - 지속 가능한 성장



### 지멘스(주) 개요 (2016 회계연도)

- 총 매출: 1조 5천 억원
- 직원 수: 2,200여 명
- 모든 대도시에 사업장 소재
- 투자 기회의 지속적인 발굴
- 한국경제 기여도 17,000명 직·간접 고용 (2015 회계연도 기준)
- 한국 GDP의 0.2% 기여 (2015 회계연도 기준)

### 지멘스(주) 주요 활동

- 삼성 전자 반도체 평택 프로젝트, 삼성디스플레이 베트남 프로젝트에 통합 자동화 제품 및 솔루션 공급
- 최첨단 H클래스 가스터빈 발전소 건설 및 운전 - 당진 3, 4호기, 포스코 에너지 7,8,9호기, 안산 1호기, 장문, 위례 복합화력
- 디지털 통합 빌딩 플랫폼인 Desigo CC™로 구축하는 TBS(Total Building Solution) 모델의 첫 번째 국내 실적 - 코트야드 메리어트 남대문 호텔
- 한국전력 송전선로용 피뢰기, 보호계전기 및 전력감지 시스템 공급
- 대학교 및 국내 연구기관과 지속적인 R&D 협력
- 기업 시민으로서 아이사랑기금-지멘스그린스쿨, 지멘스 이동건강검진 및 더 나눔 봉사단 사회공헌활동 운영

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## 지속가능성(Sustainability)의 유지가 성공의 비결: 지멘스는 170년이 넘는 역사를 간직하고 있습니다

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나는 단기적 이익을 위해 미래를 팔지 않겠다.

베르너 폰 지멘스



혁신성 (Innovative)

탁월성 (Excellent)

책임감 (Responsible)

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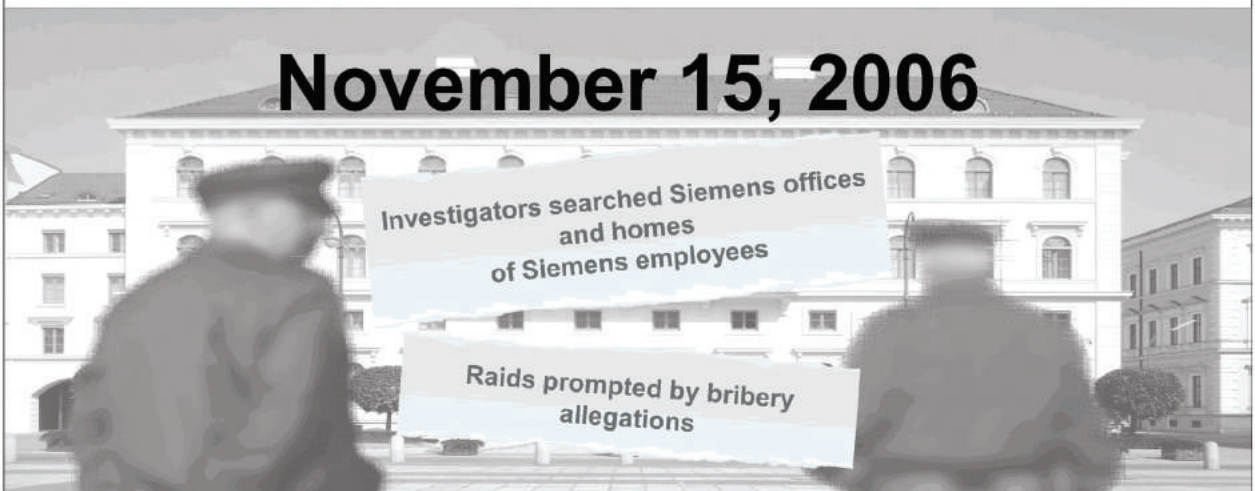
## 지멘스의 과거



## 불시 조사

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*Ingenuity for Life*

# November 15, 2006



## 사건의 발생 2006년 11월의 주요 뉴스들

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### 가능한 시나리오

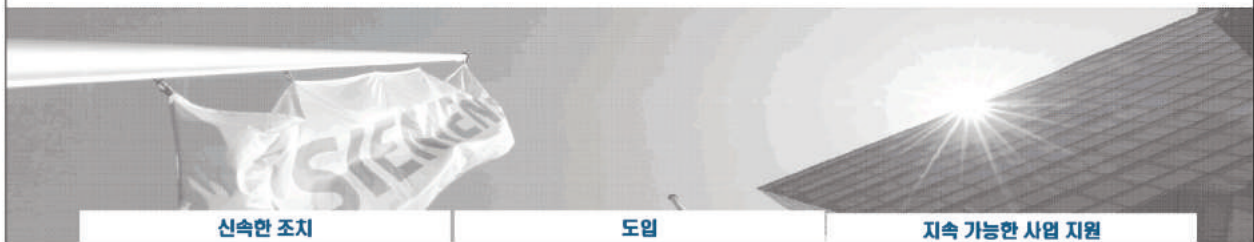
- 공공 입찰 제한
- 100억 유로 가량의 벌금
- 명성 및 사업의 장기적 손해
- 회사의 해체

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## 빠른 대응 및 준법 시스템의 완성 및 발전

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신속한 조치		도입	지속 가능한 사업 지원
2006	2007	2008	2009
<ul style="list-style-type: none"> <li>• 지도층의 교체</li> <li>• 경영진의 의지</li> <li>• 독립적인 내사</li> <li>• 은행계좌의 집중화</li> </ul>		<b>독일 및 미국 당국과의 합의</b> <ul style="list-style-type: none"> <li>• 준법 프로그램</li> <li>• 준법 조직</li> <li>• 준법 교육</li> <li>• 준법 도구</li> </ul>	<b>세계은행과 합의</b> <ul style="list-style-type: none"> <li>• 지속 가능한 발전</li> <li>• 가치 &amp; 청렴성</li> <li>• 공동노력</li> </ul>

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## ... 그리고 꾸준한 발전 및 외부로부터의 인정

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2010	2011	2012	2013	2014
<ul style="list-style-type: none"> <li>• 청렴성 이니셔티브의 첫 번째 편당 라운드 (31개의 프로젝트 / USD 37.7M)</li> </ul>	<ul style="list-style-type: none"> <li>• 모니터 기간 종료 (2012년 12월 15일) 모든 제인 사항 수용 완료</li> <li>• 법무법인 "Gibson Dunn "으로부터 외부 검토 및 인증 (2015)</li> </ul>		<ul style="list-style-type: none"> <li>• 새로운 도박 : 개인정보보호 2014년 10월부터</li> <li>• 청렴성 이니셔티브의 두 번째 편당 라운드 (24개의 프로젝트 / USD 35,554M)</li> <li>• 다우존스 지속가능 경영지수: 준법부문에서 6연속 가장 높은 등급으로 선정</li> </ul>	
2015	2016	2017	2018	2019
<ul style="list-style-type: none"> <li>• 새로운 도박 : 자금세탁방지 2015년 9월부터</li> </ul>	<ul style="list-style-type: none"> <li>• 새로운 도박 : 인권 지속가능경영 부서와 협력 2016년 10월부터</li> </ul>	<ul style="list-style-type: none"> <li>• 새로운 도박 : 수출 통제 2017년 10월 예정</li> </ul>	<ul style="list-style-type: none"> <li>• 준법조직 및 준법조직 포트폴리오의 지속적인 발전</li> <li>• 청렴성 이니셔티브의 세 번째 편당 라운드 (USD 35M)</li> </ul>	

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## 지멘스의 현재



준법은 타협하는 대상이 아닙니다.

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“안전과 준법은 지멘스 사업의 기초이며 이는 타협의 대상이 아닙니다.”

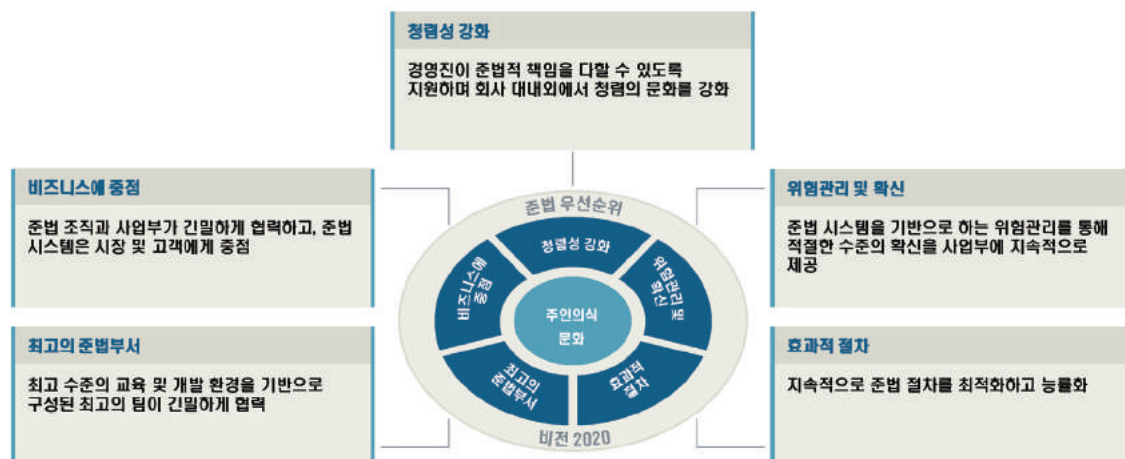
조 케저,  
지멘스 그룹 회장

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준법 우선순위

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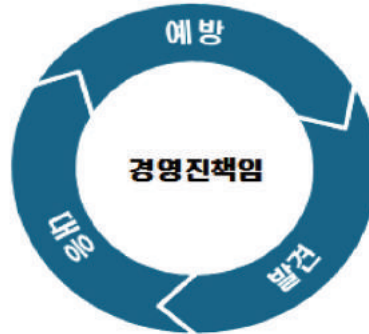
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## 준법 제도- 경영진 책임에 중점



지멘스는 수행중인 글로벌 비즈니스에 따라 준법 시스템을 지속적으로 개발하고 개선하기 위해 항상 노력합니다.

준법 위험 관리, 정책 및 절차, 교육 및 커뮤니케이션과 같은 효과적인 **예방 방법**은 부적절한 행위를 사전에 막을 수 있도록 돕습니다.



효과적인 준법 업무는 완벽한 설명을 요합니다: 예. 내부고발자제도 "Tell Us" 및 옴부즈맨 제도, 전문적이고 공정한 **조사**

불법 행위를 처벌하고 개선하는 것과 같이 **명확한 결과를 도출하고 대응**하는 것은 부적절한 행위를 사전에 예방합니다.

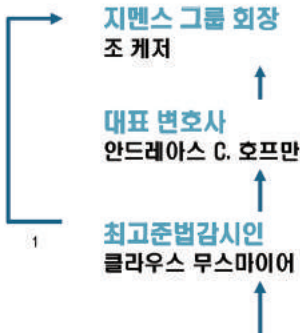
## 지멘스 준법감시 조직: 명확한 역할 및 책임



### 지멘스 그룹 회장 직속 기구

### 준법 감시인의 역할

### 주요 역할



- 반부패**  
개인적 이익을 얻기 위한 권력의 남용 방지
- 개인정보 보호**  
개인정보 보호
- 독점금지**  
시장 경쟁 보존
- 수출 통제**  
국외 및 국내의 수출 통제 규정 준수
- 자금세탁방지**  
상업적 테러리즘과 자금세탁으로부터의 보호
- 인권**  
지멘스의 인권 존중

지멘스의 본사, 사업부문, 지역을 아우르는 전사적 준법 조직

1 준법 위험과 리스크를 감독 위원회의 이사회의에 직속 보고



## 준법 조직도 사업부문과의 긴밀한 협조

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### 최고준법감시인

본사	규제	전략 및 위험	개인정보 보호			
지사	미주	아시아 / 호주	중동	유럽, CIS	아프리카	
사업부문	전력 및 가스	발전 서비스	에너지 매니지먼트	공정 산업 및 드라이브		
	철도	빌딩 자동화	디지털 팩토리	금융 서비스	헬스케어 <sup>1</sup>	

<sup>1</sup> 별도 경영

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## 지멘스 임직원: 직속 관리자와의 준법에 관한 대화

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### 팀 회의에서 진행되는 청렴대담

- 목적
  - 준법에 대한 인식 제고
  - 경영진의 책임에 대한 실질적인 설명 제공
- 관리자는 준법관련 주제를 팀원들과 논의함
- 내용: 중앙 및 지역적 차원에서 관련성이 있는 위험을 고려한 주제 선택
- 준법 감시인의 지원
- 연간 단위로 실행

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## 지멘스 임직원: 선물과 접대의 사전승인을 위한 다양한 틀

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1) 공무원, 보건의료인, 구매부서 소속 임직원 및 입찰 수락이나 경매여부 결정에 직접적으로 관여하는 직원들을 포함함

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## 사업 파트너 관련 준법 위험 - 모든 관계에 대하여 동일한 위험 평가 수행

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### 사업 파트너에 대한 준법 실사 절차

- 지멘스와 고객 간 중개인 역할을 하는 모든 사업 파트너는 반드시 위험 평가를 거쳐야 합니다. (위험 평가는 전사적으로 동일하며, 틀을 통해 수행합니다).
- 해당 국가에 존재하는 부패 위험 등의 특정 위험 지표에 따라, 사업 관계에 대한 위험 등급(높음, 중간, 낮음)을 정의하며, 등급에 따라 추가 절차(실사, 승인 요건, 의무 계약 조항)를 결정합니다.
- 라이프사이클 관리: 필요에 따른 학습과 적용 - 위험 관리를 위한 지속적 개발이 이루어집니다.

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## 프로젝트 사업에서의 준법



### 프로젝트 사업

권한 제한 (LoA) 절차는 프로젝트 사업에서 발생할 수 있는 준법적 위험을 방지합니다<sup>1)</sup>.

### 프로젝트 사업 실행

#### 프로젝트 사업 실행에서의 준법 위험

#### 하도급 업자

하도급 업자에게 부적절한 대금 지급

#### 잉여 재료

잉여 재료 등이 부적절한 목적으로 사용 될 수 있습니다.

#### 소비자의 결정

[수주 변경/수락/면허승인]  
부적절한 대금 지급

#### 준법 위험 인지화 및 위험 완화

프로젝트 사업 담당자는 프로젝트 실행 중 발생 할 수 있는 준법 위험을 주기적으로 파악하고 완화 시켜야 합니다.

또한, 프로젝트 수락을 위한 준비 기간 동안 준법 감시인과 위험 완화를 위하여 적극적으로 협력해야 합니다.

<sup>1</sup> -권한 제한(LoA)절차는 외부 프로젝트 진행 시 필요한 내부 승인 절차입니다.

## 공동 노력이란 공정한 시장 조건 형성을 위한 반부패 연합 형성을 의미합니다



### 배경

- 공동 노력은 부패에 연합하여 대응하는 것을 가능하게 함

### 목표

- 전 사업에 걸쳐 청렴하고 공정한 시장환경을 조성
- 부패 연루 가능성 제거

### 내용 / 우선순위

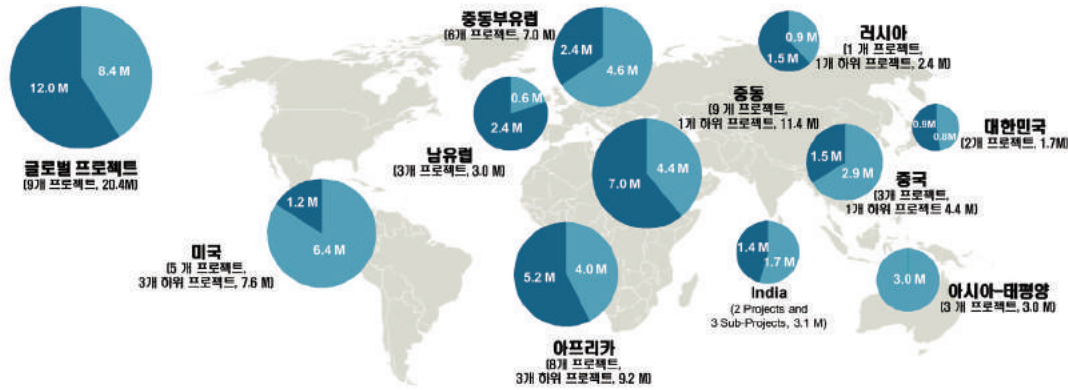
- UN 부패 방지 협약 (UNCAC), 또는, OECD 뇌물 방지 협약을 통해 법률 및 규제 체제의 세계적 구현
- 공공과 민간 부문간의 제휴관계 및 협력 강화
- 정부 조달의 투명성 증가

### 지멘스의 역할

- 지역적, 장기적 이니셔티브의 촉진, 확대 및 시행
- 1억 달러 이상의 후원을 기반으로 지멘스 경쟁성 이니셔티브 추진
- G20/B20, OECD/BIAC, 세계 경제 포럼과 같은 국제 반부패 행사 및 계획에 활발하게 참여
- 반부패 및 공동 노력에 대한 국제적 인식 조성 및 공유

<sup>1</sup>-본 이니셔티브는 세계 은행, 유럽 투자 은행과의 협의를 기반으로 합니다. 또한 공동노력, 교육 및 훈련을 통해 반부패와 시기 근절을 도와주는 조직 및 프로젝트를 후원합니다.

**지멘스의 청렴성 이니셔티브는 주요 성장지역과 높은 위험에 노출되어 있는 SIEMENS 국가들을 포함합니다: 약 7천만 달러 이상 규모의 55개 프로젝트** Ingenuity for Life



+ 4 개의 프로젝트는 지역 하위 프로젝트로 나뉘어 집니다.  
 지역/ 도입 국가 (재안된 프로젝트의 수)  
 ○ 원형 사이즈= 핀드 가치 환산      ■ 1차 평당 리운드      ■ 2차 평당 리운드

Note: Schematic illustration.  
 반올림 사용으로 제시된 숫자가 정확하지 않을 수 있음; 2015년 9월 10일 기준  
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**한국지멘스의 공동 노력 활동**



**동북아 기업 윤리학교 (NABIS)**



- 24개의 국내 및 다국적 기업들이 모여 준법 제도, 부패적절 노력 사례 공유
- 약 100명의 학생들에게 준법과 기업의 청렴성에 대한 교육 기회 제공

**페어 플레이어 클럽 (Fair Player Club)**



- 총 금액: 80만 달러 (미화) 기간: 2015.3월~2018년 3월
- 정부, 지방자치단체, 산업협회, 상공회의소 등과 민간협력포럼 구성 및 운영을 통해 국내외 기업들이 공동노력을 할 수 있는 준법, 윤리경영의 토대를 구축

**윤경 SM 포럼 (B.E.S.T Forum)**



- 2003년 산업정책연구원 (IPS)에 의해 설립
- 지멘스 코리아 CEO 윤경 SM 포럼 공동 대표

**강연과 사례 공유**



- 한국 주요 기업들과의 벤치마킹 및 자사 사례 공유
- 국내 대학에서의 강연
- CEO 포럼 및 국내외 행사에서 자사 사례 공유

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## 우리는 늘 경계해야 합니다 ...

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<p><b>Les Echos</b></p>	<p><b>FAZ</b></p>	<p><b>Spiegel Online</b></p>	<p><b>Wall Street Journal</b></p>
<p>L'Etat de São Paulo poursuit Siemens en justice</p>	<p>Flughafen Berlin und Siemens schalten Staatsanwalt ein</p>	<p>Versuchte Bestechung in Kuwait: Siemens deckt neue Korruption auf</p>	<p>지멘스는 이스라엘 뇌물 사건으로 인하여 4300만 달러를 벌금으로 지불하였습니다.</p>

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## 준법 위반 사항에 대한 철저한 조사 과정

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### 준법 위반 사항 조사 과정

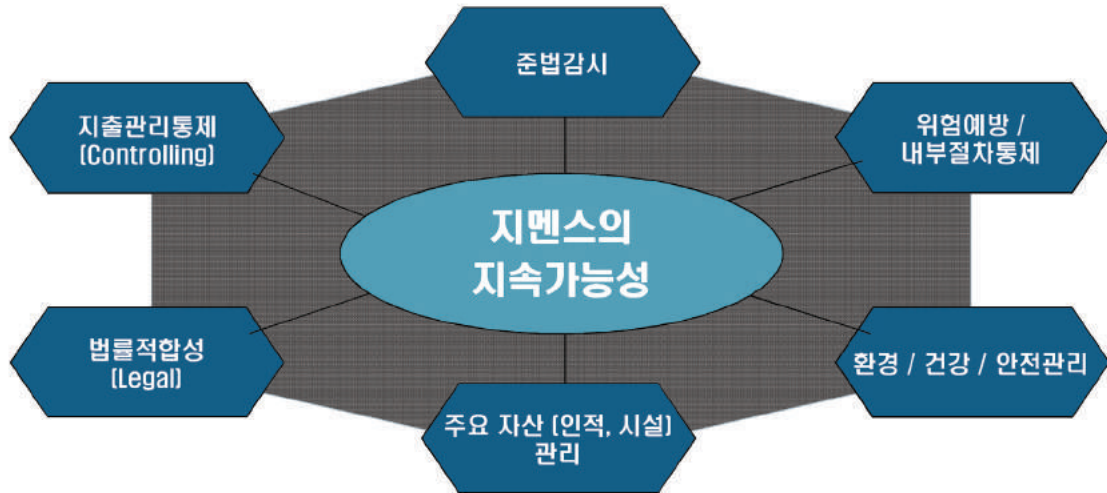


### 규정된 기준

- 무죄 추정의 원칙 적용, 직원 권리 보호
- 노동조합의 공동 결정 권리 보호
- 개인정보 보호 준수

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- 준법은 **최우선순위로** 고려되어야 합니다.
- 준법 제도는 **경쟁 우위 설립과 지속 가능한 성장을 지명하기** 위한 것입니다
- 다우존스 지속 가능 경영 지수 평가에서 준법 제도는 **높은 등급과 인식**을 인정받았습니다.  
- 준법 부문에서 6회 연속 최고 등급 기록
- **높은 수준의 준법 제도를 유지하기 위해서는 위험 관리 중심의 추가 개발이** 이루어져야 합니다

## 연락처

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## 지표 및 추가 정보



## 준법 지표

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### 준법 지표<sup>1</sup>

#### 회계 연도

	2016	2015
준법 사건 보고서	675	568
징계 조치	233	208
내부 징계 조치	112	116
해고	96	79
그 외의 조치 <sup>2</sup>	25	13

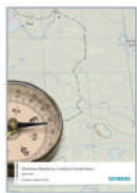


1 중단된 사업 포함  
2 보상, 양도, 정적으로 인한 손실이 포함되어 있습니다.  
(출처: 지멘스 지속가능성 정보  
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## 추가 정보

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