

ID: 00.01	Identify corruption risks	
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IDENTIFY CORRUPTION RISKS

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1. OBJECTIVE

The purpose of this document is to understand how to identify corruption risks within the company in order to implement preventive and control measures to mitigate these risks.

2. SCOPE

This document applies to all **entiba Energy** employees.

3. IDENTIFICATION OF CORRUPTION RISKS

Identify the corruption risks related to financial matters that your company faces:

- ☐ **Broad Financial Manipulation:** Refers to the misalignment of accounting records or financial information publicly disclosed by the organization with the actual state of the entity.
- ☐ **Forgery of Documents or Premeditated Destruction of Accounting Records:** Involves manipulating the actual conditions of an operation or destroying supporting documents (e.g., destroying evidence).
- ☐ **Fraud:** Deceiving someone to induce an action that harms themselves or others. This includes computer manipulation to transfer financial assets, possession of software for fraudulent purposes, and misuse of credit cards or travel checks.
- ☐ **Punishable Insolvencies (Asset Concealment, Punishable Bankruptcies):** Concealing assets to the detriment of creditors, selling assets to avoid seizure during ongoing or anticipated legal proceedings, or intentionally causing bankruptcy.
- ☐ **Concealment of Relevant Facts or Information:** Withholding information that impacts the organization's accounting records and financial reporting
- ☐ **Money Laundering:** Attempting to transform illegally obtained money or assets into seemingly legitimate funds. This can involve hiding the illicit origin of assets or assisting someone involved in criminal activity to avoid legal consequences. International anti-money laundering initiatives are available through the United Nations Convention against Transnational Organized Crime.
- ☐ **Tax Fraud:** Crimes against Tax Authorities and social security.
- ☐ **Bribery:** Offering money or gifts to authorities or officials to perform acts contrary to their duties or to delay necessary actions. This includes both public officials and private individuals.

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- ☐ **Influence Peddling:** Involves exchanging undue benefits between public servants or between them and citizens. Transparency and access-to-information laws help combat influence peddling by making decision-related information available to the public.
- ☐ **Commission Payments or Bribes:** Corrupting someone with money, favors, or gifts to obtain something in return. It is a crime when a public official accepts or demands money or gifts to perform or omit an action related to their position. Bribes can also occur outside the realm of public administration.
- ☐ **Embezzlement/Misappropriation of Funds:** Occurs when a public servant misappropriates or allows a third party to extract public funds or assets under their responsibility for personal gain. This violates the fiduciary duty associated with their position.

Identify the corruption risks related to human resources (HR) that your organization faces:

- ☐ **Conflicts of Interest:** Situations where it is impossible (or very difficult) to separate personal interests from professional duties.
- ☐ **Nepotism:** Prioritizing blood relations or friendships over a person's merit and integrity.
- ☐ **Crimes Against Privacy and Computer Trespassing.**
- ☐ **Misuse of Company Assets or Diversion of Resources for Private Use.**
- ☐ **Opaque Compensation Policies for Executives.**

Identify other corruption risks that are prevalent in your organization:

- ☐ **Crimes Against Intellectual and Industrial Property:** Infringement of intellectual property rights, unauthorized reproduction and distribution of software, possession and circulation of protection-breaking tools (cracks), and violations of industrial property rights (patents, utility models, trademarks).
- ☐ **Non-Compliance with Occupational/Health Safety Measures:** Putting people's safety at risk.
- ☐ **Deceptive Advertising:** Making false claims in product or service offers or advertisements.
- ☐ **Crimes Against Urban Planning:** Unauthorized urbanization, construction, or building on non-urbanizable land or land designated for roads, green areas, public property, or sites with recognized landscape, ecological, artistic, historical, or cultural value.

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- ☐ **Environmental Crimes:** Engaging in behaviors that harm the environment.
- ☐ **Corruption of Foreign Officials:** Attempting to corrupt foreign public officials or officials from international organizations to gain irregular benefits in international activities.

4. ATTACHMENTS

There are no attachments

5. CHANGES COMPARED TO THE LAST VERSION

Version:	Description of change
1.0	Initial Version