

A TRUSTWORTHY SME REJECTS CORRUPTION: **WHY?** **HOW?**





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<http://economie.fgov.be/oeso.jsp>

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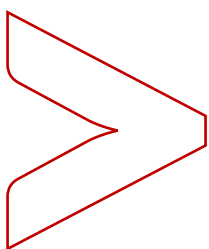
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Foreword



Corruption has a real impact on our economy and on the countries Belgium trades with. The money lost each year not only does not create added value but also causes job losses, price increases for consumers and losses for businesses. The central position of our country within the European Union obliges us to lead the fight against corruption with a strengthened will.

For many years, Belgium has been engaged in the fight against corruption, in particular in its national and international business operations. It is a priority of the Belgian Government that was included in the National Business and Human Rights Action Plan, of which several actions unite the federal government and the regions with the same common objective. This priority is also reflected in the 2016-2019 National Safety Plan.

The fight against corruption requires the effort and commitment of public authorities, the private sector and civil society. Corruption is a threat to the proper functioning of our society, as well as to the competitive position of companies that comply with the rules.

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SMEs represent a significant part of the entire private sector in Belgium and the European Union, in that they have a key role to play in ensuring responsible conduct in global value chains. Because of their size, they have a greater proximity to the citizens, hence an expectation in their societal approach.

The purpose of this booklet is to help SMEs by providing them with practical tools and practical examples to deal with corruption and initiate a virtuous internal process. This work represents the result of a close cooperation between the National Contact Point for the OECD Guidelines established within the Federal Public Service Economy, on the one hand, and the organizations representing the interests of the companies of our country, the Federation of Enterprises of Belgium and the Belgian Committee of the International Chamber of Commerce, on the other hand.

Kris Peeters,

Deputy Prime Minister
and Minister of Employment, Economy and Consumer Affairs



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Corruption in Belgium concerns SMEs too

To win a procurement contract, to obtain a licence or other permit, to push a competitor out from a large customer, influencing whether a close friend or relative secures a job, asking for favours, etc.

Bribery, conflict of interest, trading in influence, nepotism and cronyism are just some of the practices to which SMEs can fall victim to or that can put their managers and their employees at risk.

Recent Belgian news may suggest that the subject of corruption and certain illegal practices to obtain undue advantages does in fact exist at different levels; however, any form of corruption is punishable in Belgium.

This short publication intends to help SMEs protect themselves against the risks that could result in their involvement in low- or high-level corruption and support the efforts of socially responsible companies to build a society that can benefit from a climate favourable to integrated trade.



**REJECTING
CORRUPTION
IS INVESTING
IN THE FUTURE**



A trustworthy SME rejects corruption: why?


A trustworthy small- and medium-sized enterprise believes in its products, in its usefulness to its customers, in the values of its employees and in its responsibility within its community. It works to be part of the solution to the key social, economic and environmental challenges of its region, its country and the world - not increase such problems.

Invest in the future

Today, every company, including the smallest and those only operating locally, is confronted with two major trends, often caused and accentuated by globalisation:

- **increased expectations from governments and society** regarding ethics and company responsibility, which go hand in hand with new regulations and controls in terms of the fight against corruption;
- the **digitalisation of transactions** which brings about a basic shift towards greater transparency and combating fraud, including corruption - a practice which often requires parallel accounting and illegal operations.

Ignoring such trends may gradually isolate an SME by preventing it, for example, from supplying its products and services to other companies or abroad. It may run the risk of not only criminal penalties, but also a loss of reputation, and even that of its directors and employees.



UNIQUE SELLING PROPOSITION

Make a difference

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The transition to ethical business practices does not always require major upheaval or considerable investments. The day-to-day running of some SMEs does not enable them to support the same administrative burden as multinationals, nor enjoy the same flexibility to change their business model.

However, certain waypoints can help an SME that wants to embark on a transition towards improving the development of its ethical assets or cleaning-up certain commercial practices :

1. a period of reflection;
2. scheduling;
3. regular sharing.

In addition to improving the company's management and reducing its exposure to legal risks, one action could be to strengthen its Unique Selling Proposition or "USP", an American marketing concept to convince customers and improve competitiveness.

The director or employee of a company that offers its customers quality products and services is entitled to feel proud. However, this is no longer justified if he subsequently agrees to be one of the links allowing some people in our society to take advantage of their position, whether they are politicians, officials, business men or women or employees.



Belgian law

On Belgian soil, corruption offences are governed by the law against corruption¹ and the law which establishes the criminal liability of legal persons².

Belgium has had legislation covering public and private corruption since 1999. This is used to investigate and sentence not only an individual but also a legal entity. These two laws were Belgium's first two major steps in the fight against corruption³.

Finally, Belgian criminal law has recently been changed so that the sentence imposed for active and passive corruption, when relating to a person in public office in a foreign state or international public organisation, is considerably more severe⁴. Furthermore, Belgian tax law has also been adapted to bring it into line with criminal law. It therefore now excludes tax deductibility for illicit commissions paid under export contracts⁵.


¹ Law of 10 February 1999 concerning the repression of corruption.

² Law of 4 May 1999 establishing the criminal liability of legal entities.

³ SPF Justice (2010), La corruption ? Pas dans notre entreprise... [Corruption? Not in our company ...].

⁴ Law of 5 February 2016 amending the criminal law and criminal procedure and covering various provisions in terms of justice.

⁵ Article 7 of the Law of 10 February 1999 on the suppression of corruption complements Article 58 of the Income Tax Code of 1992 by providing that the authorisation of deductibility of "secret commissions" permitted under Article 58 of the Code "cannot be granted with regards obtaining or maintaining public procurement contracts or administrative permissions".



THE CERTIFIED PUBLIC ACCOUNTANT, THE STATUTORY AUDITOR, THE ATTORNEY, THE LOCAL CHAMBER OF COMMERCE, THE BELGIAN COMMITTEE OF THE INTERNATIONAL CHAMBER OF COMMERCE (ICC BELGIUM) AND THE NATIONAL CHAPTER OF TRANSPARENCY INTERNATIONAL ARE ALL POTENTIAL PARTNERS IN YOUR COMMITMENT TO FIGHT CORRUPTION.

A trustworthy SME rejects corruption: how?

There are no ready-made solutions for a company of any size to assert its responsibility in the face of corrupt practices. While the objective remains the same, how certain measures or communications are put in place must reflect the personality of the directors, the company culture and the specific features of the business sector. It must also be proportionate to the SME's resources.

1. A period of reflection

For the directors of SME, this means reviewing certain management criteria, relating not only to the SME's exposure to legal risks, but also sustainability and reputation. In some cases, an immediate profit margin must be sacrificed for better long-term profitability. Similarly, the risk of seeing the reputation of a family company, that will be passed onto a new generation, tarnished by certain practices, is undoubtedly one not worth taking.

A principal of business integrity, which includes zero tolerance for any form of corruption, is often the best way to improve the asset value of a company and the best example to set for its employees and prospective successors.

Working together within a company by sharing the **moral values** of its directors **improves productivity** and not only helps **to retain the best employees** but also **attract talent**.

The result of a period of reflection on the company's values can be summarised in a table.

Sales culture	Ethical values
<ul style="list-style-type: none">• A personalised service• Quality products• A search for innovative solutions• A reliable solution over time• The most effective solution for the customer's needs• Price/quality ratio	<ul style="list-style-type: none">• No dishonesty about the merchandise• Respect for diversity• Rejection of anything illegal• Zero tolerance for corruption• Consideration of the environmental impact• Rejection of social exploitation



2. Scheduling

Communication


It is clear that an SME's values are more inherent than in a large organisation which can rely on a code of conduct, a compliance programme and various instruments such as specific jobs related to ethics or regular training. However, it may also be in the SME's interest to formalise some aspects of its ethics policy, particularly with regard to the fight against corruption. For example, the SME can:

- publish a commitment against corruption signed by the director(s) on its website;
- include an appendix to the work regulations covering the principles and rules relating to gifts and hospitality;
- remind that it has a zero-tolerance policy for any form of corruption when it engages in other societal responsibility initiatives such as sponsoring sporting, cultural or humanitarian activities.

The life of an SME

Without getting into ongoing monitoring, which an SME is often disinclined to carry out and for which it does not always have the resources, it can instead **reinforce the corporate culture around certain instincts** that promote a corruption-free environment:

- opt for transparency when selecting new commercial partners and document a proper due-diligence (see further the example checklist for verifying business partners);
- always emphasise compliance with laws and accounting regularity;
- value the long-term acquisition of market share and stable profits.



An SME operating on certain foreign markets with an increased risk of corruption⁶ must certainly take specific measures, particularly regarding the prior verification of its business partners in country, its commercial agents or sales people, subcontractors or other partners. In this case, we send out the “[Anti-corruption guide for Belgian enterprises overseas](#)” published in late 2016 by the Belgian National Contact Point for the OECD Guidelines for Multinational Enterprises (FPS Economy).

It is also recommended that the SME includes an anti-corruption clause in its sales contracts.

3. Regular sharing

Being informed about new developments in terms of ethical compliance

The certified public accountant, the statutory auditor, the attorney, the local chamber of commerce, the Belgian committee of the International Chamber of Commerce (ICC Belgium) and the national chapter of Transparency International are, for example, all partners from whom you can regularly request information about important developments regarding ethical compliance and combating corruption, or when your company is undergoing certain changes such as opening up to new markets, the development of new types of product or the arrival of investors.

Sharing among peers

Some local chambers of commerce or business clubs, the Belgian committee of the International Chamber of Commerce (ICC Belgium) or the national chapter of Transparency International organise workshops or round tables enabling business managers to review the latest priorities in terms of combating corruption and discuss in confidence some of the challenges encountered. This is often a relaxed way to tackle the subject in greater detail.

⁶ See, among others, the Corruption Perceptions Index by country drafted annually by Transparency International.



SANCTIONS APPLIED IN BELGIUM FOR PEOPLE FOUND GUILTY OF CORRUPTION

In accordance with Articles 246 to 249 of the Criminal Code (corruption of a Belgian official) and depending on the seriousness of the crime, which also depends on the type of act committed in the corruption (the act might be described as lawful, illegal or punishable), the guilty party can be sentenced to imprisonment between 6 months and 15 years and a fine between 800 and 800,000 euros (legal entities can be sentenced to a fine of up to 2.88 million euros).

In accordance with Article 250 of the Criminal Code (corruption of a foreign official) the infringing party can be sentenced to imprisonment between several months and 15 years and a fine between 2,400 and 4 million euros. In fact, the minimum fine has been tripled and the maximum has increased fivefold.

PS. The amounts have been calculated taking into account the multiplication factor “by 8” for the criminal penalties in the law

Some references to instruments or initiatives that can help SMEs

ISO 37001 – Anti-bribery management systems

A model to be followed to implement and use anti-corruption management systems that can be autonomous or integrated into a total management system. ISO 37001 certification does not guarantee the absence of corruption within an SME. This is more suited to a large SME.

Collective and sectorial procedures

An SME in a specific sector can find a useful reference framework in international groups that develop their own codes of conduct, make public statements and organise joint long-term projects. For example:

- **CONSTRUCTION SECTOR TRANSPARENCY INITIATIVE (CoST):**
For a global standard for transparency and responsibility in the delivery of public infrastructures (Afghanistan, Botswana, Costa Rica, El Salvador, Ethiopia, Guatemala, Honduras, Malawi, Panama, Philippines, Uganda, Tanzania, Thailand, Ukraine, Vietnam, Zambia).

<http://www.constructiontransparency.org>

- **MARITIME ANTI-CORRUPTION NETWORK (MACN) :**
Global network of companies working for a maritime industry free of corruption and bringing together ship owners, shippers and service providers.

<http://www.maritime-acn.org>

- **EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI):**
A GLOBAL STANDARD AIMING TO PROMOTE OPEN AND RESPONSIBLE MANAGEMENT OF OIL, GAS AND MINERAL RESOURCES.

<http://eiti.org/fr>



The issue of reporting a suspicion of corruption

Within the company

Even if, often, SMEs do not have the resources to appoint a Compliance and Ethics Manager like a large number of multinationals, it is essential that every employee with doubts about the ethics or legality of a practice within the company can feel confident enough to talk to their line manager or senior management about it. Such concerns can go much further when, for example, the employee may wonder what would happen if the media or general public were informed about this kind of practice, or worry about its possible impact on the SME's future.

The more an SME has communicated its commitment against corruption and developed a culture of legal compliance and accounting regularity, the more comfortable the employees will feel in sharing their concerns. It is then their contact's responsibility, sometimes by working with their own manager, to try and provide a sufficiently transparent and convincing response.

The company's management benefits from providing clear communication about the SME's business ambition, being transparent about governance and the decision-making processes and paying constant attention to the ethical values related to its business.

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In the event of problem overseas

Belgian companies are advised to contact the economic and commercial attachés at the Belgian Embassy or Consulate in the country concerned. If necessary, the national committee of the ICC, the world business organisation, can also provide useful information.

To report an incident to the European Union specifically, contact the European Anti-Fraud Office (OLAF) on its webpage.

To report the behaviour of a Belgian entity in Belgium, contact the police and judicial authorities.

The background of the entire page is a silhouette of a person holding a pair of scales of justice. The person is seen from the back, with their arms raised to hold the scales. The scales are tilted, with the right pan being lower than the left. The background is a warm, orange and yellow sunset sky with some clouds. In the top left corner, there is a white chevron pointing right. In the top right corner, there are two parallel blue diagonal lines.

DIFFERENCE BETWEEN A COMPLAINT AND AN ACCUSATION

An accusation is a written notification by someone who is neither a victim nor the injured party, of a crime or offence to the legal authorities so that they can act on it.

If a victim, an injured party, or any person acting on their own behalf, reports an infringement, this is a complaint and not an accusation.

The distinction between these two concepts lies in the fact that an accuser cannot initiate the public action while a complainant can do so by bringing a civil action with the investigating judge or by directly citing the accused before the criminal court in cases where the law permits.

Available tools

Example of an anti-corruption and trading of influence commitment

This text, signed by the company's most senior director, could for example be published on the SME's website. It is recommended that you do not use this example as it is, but redraft it to reflect the personal values of this director.

The ambition of [Company] is to serve its customers without ever resorting to any corrupt practice or traffic of influence whatsoever.

Hence, both management and employees are committed to conducting our business in a safe and honest environment and practising a zero-tolerance policy with regard to corruption or trading of influence.

This is important to us all, including those who act on our behalf.


We are proud to promote this commitment with conviction, in order to ensure that it is truly understood and applied by everyone.

We know that we can count on your support and we thank you.

[Signature]

[First name] [Surname]

[Title] [Company]



EXAMPLE CHECKLIST FOR VERIFYING BUSINESS PARTNERS (DUE DILIGENCE)

There is a dual objective for an SME to understand the use of this type of questionnaire, presented here in a simplified version. On the one hand it is a basis for systematically collecting information about business partners so as to help directors make decisions and document these, particularly in terms of compliance risks. This documentation may prove to be vital in the event of a judicial investigation. On the other hand, for the company, it means being prepared to always be able to answer questions about itself. These questions may come from any new customer or potential supplier, sometimes in a document to be signed by the legal representative accompanied by a whole range of additional documents from articles of association to a statement identifying the ultimate beneficiary(ies), or a CV for the directors and senior managers, the latest audited or certified financial reports or even documents related to business ethics, compliance with anti-corruption laws or the policy in terms of gifts and hospitality received or given by the company.

A. INFORMATION ABOUT THE PARTNER COMPANY

Legal name of the entity or name of the individual:

Address:

VAT number or company registration number:

Date and place of registration:

Website:

Contact (name, job title, email, telephone):

B. THE PARTNER'S MANAGEMENT TEAM

Members of the Board of Directors:

Senior managers
(CEO, COO, CFO, Legal Manager, ...):

Does the contract actively involve one of the board members or senior managers?

Yes ☐ No ☐

> If yes, give details:

Is one of the board members or senior managers an employee of or do they have an interest in another company?

Yes ☐ No ☐

> If yes, give details:

> If yes, could this create a conflict of interest with the contract?



C. OWNERSHIP OF THE PARTNER

Is this company a subsidiary?

Yes ☐ No ☐

> If yes, give the name of the parent company, its place of registration and its address:

Does this company partially or wholly own one/several subsidiaries?

Yes ☐ No ☐

> If yes, give the name of the subsidiary/subsidiaries, with its/their place(s) of registration and its/their address(es):

D. REFERENCES FOR THE PARTNER COMPANY

Are there current or past contracts with this company (or an affiliated company)?

Yes ☐ No ☐

> If yes, give details:

Is it possible to give three references for this company?

Yes ☐ No ☐

> If yes, give details:

Bank reference (name of the bank, address, account number):

E. ANTICIPATED SERVICES FROM THE PARTNER

Country of implementation:

Nature of the services:

> Will more than half the company's labour force be dedicated?

Yes ☐ No ☐

Do the services require registration, authorisation or approval prior to the activities being carried out?

Yes ☐ No ☐

> If yes, give details:

> If yes, is a copy of this registration, authorisation or approval attached to this checklist?

Who are the representatives of this partner company related to the services?

> Give their surname and first name, title, nationality and a short description of their experience and training:

Does the partner company plan to use other people or commercial entities (for example, a consultant or subcontractor) to complete the contract?

Yes ☐ No ☐

> If yes, give details, with name, place of registration and address

> If yes, judge the relevance of performing a verification

Are there laws, rules, regulations or practices in the location where the services are to be implemented that impose a limitation on the services to be implemented or the sum or type of remuneration that could be paid for these services?

Yes ☐ No ☐

> If yes, give details:

Does the bank account for the payments related to the contract differ from that previously indicated (in point D.)?

Yes ☐ No ☐

> If yes, give the name and address of the bank, and the account number:

> Verify that the partner company is the account holder and that the bank is licensed in either its country of registration, or in the country where the contractual activity will be carried out.

F. RELATIONSHIPS WITH OFFICIALS, POLITICIANS AND MEMBERS OF THEIR FAMILY

Is an official, politician or member of their family involved in or do they have an interest in the partner company?

Yes ☐ No ☐

> If yes, give details:

Is one of the directors (or representatives of the partner company) an official, politician or a member of their family (or have they been such), or in some other way in a position to influence or provide services to a public entity?

Yes ☐ No ☐

> If yes, identify such director(s), the position held as official, politician or member of their family, the employer in question, the start and end dates of activities or detail the potential influence:

G. ETHICS

Does the partner company communicate (for example, on its website) about codes, procedures or policies related to business ethics, compliance with anti-corruption laws, gifts and invitations?

Yes ☐ No ☐

Has the partner company (or an affiliated entity), one of its current or past directors (or representatives) been subject to a suspension of commercial activity, an investigation or conviction for a criminal act, allegation of fraud, false declaration, corruption, tax evasion or another reprehensible act in the last 5 years?

Yes ☐ No ☐

> If yes, give details:



Some warnings that could be significant

Forewarned is forearmed. This is a short, non-exhaustive list of signals that should set alarm bells ringing for any employee regarding the honesty of the business partner's intentions...

There is an unhealthy climate surrounding the transaction: you are asked to avoid emails, appointments are automatically fixed outside office hours or in offices other than those belonging to the company ...

Your contact tries to change the bank details for payments, whether this is the account or the banking establishment, the amounts to be paid, their frequency or even requests cash.

The payment requested, for example a fixed rate commission or an unduly high percentage, is disproportionate to the services or far-fetched compared with the market.

Someone involved in the contract or with a certain level of power strongly suggests that when implementing a contract you use an acquaintance that they have recently introduced to you ...

Be wary of a company that would like to do business with you but has recently been convicted of corruption, fraud or financial or accounting irregularities.

A company's reputation can be an illuminating barometer. Whether in terms of integrity (allegations of bribes, for example) or reliability (untimely breaches in contract, poor service quality, failure to meet payment deadlines).

A total absence of business references for the planned services or in the sector may be a warning sign. Similarly, if this entity does not seem to have qualified resources or if it has been very recently registered.

There are also sectors or countries where your country is at greater risk of being exposed to corruption attempts.

Finally, a company that is unwilling to provide you with some of the information needed for your due diligence, which seems indifferent about the laws and standards for combating corruption, will perhaps be less reliable than a company that demonstrates its willingness and reasonable practices to ensure a zero-tolerance policy towards corruption.

Online

Free e-learning, by the United Nations (United Nations Global Compact and UNODC) (subtitled in French or Dutch) for a better understanding of the fight against corruption in enterprises,)

<http://thefightagainstcorruption.org/>

Worldwide Governance Indicators (WGI) by the World Bank, for an overview by country of six indicators including control of corruption

www.govindicators.org

Corruption Perceptions Index, by Transparency International, to help to assess the corruption risk in a foreign country

<https://www.transparency.org/research/cpi/overview>

Some useful references

ICC (2015). Anti-Corruption Third Party Due Diligence: A Guide for Small and Medium Size Entities

<https://iccwbo.org/publication/icc-anti-corruption-third-party-due-diligence/>

ICC (2014). ICC Guidelines on Gifts and Hospitality

<https://iccwbo.org/publication/icc-guidelines-on-gifts-and-hospitality/>

ICC (2013). ICC Ethics and Compliance Training Handbook, Vincke, F., Kassum, J. (ed.), ICC Publication NO 741E, ICC (65 EUR HTVA)

<https://www.iccwbo.be/shop/icc-ethics-and-compliance-training-handbook/>

ICC (2012). ICC Anti-corruption Clause

<https://iccwbo.org/publication/icc-anti-corruption-clause/>

ICC (2011). Rules on combatting corruption

<https://iccwbo.org/publication/icc-rules-on-combating-corruption/>

ICC (2010). ICC Guidelines on Agents, Intermediaries and Other Third Parties

<https://iccwbo.org/publication/icc-guidelines-agents-intermediaries-third-parties-2010/>

OECD, UNODC, The World Bank (2013), Anti-Corruption & Ethics Compliance Handbook
<http://www.oecd.org/corruption/anti-corruption-ethics-and-compliance-handbook-for-business.htm>



OECD (2010). Good Practice Guidance on Internal Controls, Ethics, and Compliance
<http://www.oecd.org/fr/daf/anti-corruption/conventioncontrelacorruption/44884414.pdf>

RESIST (United Nations Global Compact, WEF, ICC, TI). Training tool designed for all companies, regardless of their size:

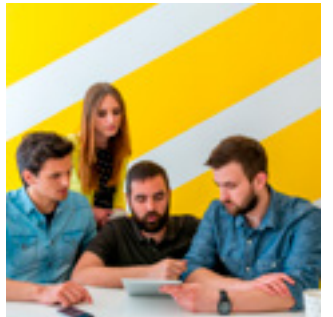
- > For the e-learning version in English
<http://www.icc-france.net/gb/index.html>
- > For the publication in French
https://cms.iccwbo.org/content/uploads/sites/3/2016/11/RESIST_French-1.pdf

FPS Justice
http://justice.belgium.be/fr/themes_et_dossiers/securite_et_criminalite/corruption

FPS Justice (2010). La corruption ? Pas dans notre entreprise...
<http://justitie.belgium.be/sites/default/files/downloads/La%20corruption.pdf>

UN Global Compact (2013). A Guide for Anti-Corruption Risk Assessment
https://www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/RiskAssessment-Guide.pdf

United Nations (UNODC)
<http://www.unodc.org/unodc/fr/corruption/index.html>



Illustrations: stock.adobe.com

