



Anti-Bribery & Corruption Proactive and Reactive Services

Typical corruption related risks for companies

Control environment

Current practices do not address corruption risks properly due to the changes in the organization or the environment not customized for the Hungarian entity	Insufficient resources for the operation of the controls or the audit function	Inadequate or missing concept of corrective measures regarding detected gaps
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Bribery and corruption issues

Acceptance of bribes, kickbacks, commission for purchase of goods or services, preferential treatment of suppliers	Excessive payments for meals, entertainment for potential customers or government officials	Receiving bribes in exchange for confidential company information or to alter the outcome of regulatory inspections
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How KPMG Forensic team can help

Data gathering & research	Identification and assessment of corruption-related risks, misconduct	Evaluation of evidence, control gaps, summary, assessment of compliance with ISO 37001	Loan Staff – Delivers solution without increasing FTE permanently
<ul style="list-style-type: none"> – Understanding the case & client needs – Overview of the relevant processes – Conducting surveys with employees – Identifying the relevant processes and people in charge – Building the risk assessment plan & methodology 	<ul style="list-style-type: none"> – Testing, analysis of transactions and processes – Interviews with key employees – Identification of risks and control gaps – Collection of digital evidence – Measuring employee awareness 	<ul style="list-style-type: none"> – In this final phase we summarize our findings, prepare background documentation and recommendations – We hold a closing meeting with management and/or stakeholders – Assessment of what is missing for compliance with ISO 37001 	<ul style="list-style-type: none"> – KPMG provides experienced staff for a defined period of time – Arranges onsite support services quickly and efficiently – Not only covers your current needs, but also adds value to your existing business processes

A standard to address bribery risk: ISO 37001

ISO 37001 is an international standard designed for the implementation of policies, procedures and controls that are reasonable and proportionate according to the bribery risk your organization faces.

What benefit does it bring?

✓ Provides guidance to the organization	✓ Delivers competitive advantage
✓ Demonstrates fight against bribery	✓ Builds credibility
✓ Offers internationally recognized standard	✓ Applicability to all organizations
✓ Saves time and resources	✓ Ideal benchmark for existing anti-bribery compliance program



7 modules to reach ISO 37001 requirements

In order to reach the certification requirements, the ISO 37001 standard provides guidance through seven modules as follows:

1	2	3	4	5	6	7
Understand organization's context	Involve Leadership	Define action plan	Identify internal resources & competence needs	Implement operational planning & control	Evaluate performance	Improve the system
Understand the needs and expectations of stakeholders	Governing body: approve anti-bribery policy	Define Actions to address identified risks and opportunities	Perform awareness and training	Perform due diligence	Monitor anti-bribery performance	Detect nonconformity
Determine the scope of the anti-bribery management system	Top Management: establish, maintain, and review anti-bribery policy	Define anti-bribery objectives and planning to achieve them	Define employment process	Implement Financial & non-financial controls	Involve Internal audit	Take corrective action
Define the anti-bribery management system	Define organizational roles, responsibilities and authorities	Align organization's objectives with action plan	Define a communication strategy	Implement anti-bribery commitments by controlled organizations and business associates	Review by Management	Implement continual improvement
Perform bribery risk assessment			Appropriately document information	Manage inadequacy of anti-bribery controls	Review by anti-bribery compliance function	
				Allow raising concerns		
				Investigate and deal with bribery		

Why choose KPMG Hungary?

KPMG HU TEAM CAPABILITIES



Dedicated & experienced team of forensic experts



Well-established & proven methodology



Widespread industry experience



Global project experience



Central geographical location & good time zone



Holistic view of projects

Contacts:

Michael Carlson
Partner, Forensic
T: +36 1 887 7123
M: +36 70 333 1415
E: mike.carlson@kpmg.hu

András Kaszap
Director, Forensic
T: +36 1 887 6684
M: +36 70 370 1840
E: andras.kaszap@kpmg.hu



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