

20 August 2021

Mr. Drago Kos
Chair, Working Group on Bribery in International Business Transactions
Organisation for Economic Co-operation and Development (OECD)

Re: Recommendation for Further Combating Bribery
of Foreign Public Officials in International Business Transactions

Dear Mr Kos,

Thank you for the invitation to provide input on the draft Anti-Bribery Recommendation to the OECD Working Group on Bribery. ACCA (the Association of Chartered Certified Accountants) is the global professional body for professional accountants.

We're a thriving global community of 233,000 members and 536,000 future members based in 178 countries and regions, who work across a wide range of sectors and industries. We uphold the highest professional and ethical values.

Since 1904, being a force for public good has been embedded in our purpose. We believe that accountancy is a cornerstone profession of society and is vital in helping economies, organisations and individuals to grow and prosper. It does this by creating robust trusted financial and business management, combating corruption, ensuring organisations are managed ethically, driving sustainability, and providing rewarding career opportunities.

ACCA supports the 2009 Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions and we welcome the review of the Recommendation. As a member of IFAC, (the International Federation of Accountants) we support their comments on the draft text, and on the importance of ethical standards for our members. In addition, we have welcomed the opportunity to contribute to the Business At OECD (BIAC) engagement with the WGB over the course of the review of the Recommendation, and support the comments in their broader response to this draft, which reflect our views and position.

The Recommendation should be a living document which evolves to reflect the changing nature of both the threat of bribery and the countermeasures available to combat it. Patterns of global trade have changed since 2009. The growing exposure of smaller businesses to the threat of international bribery is rightfully recognised with the increased emphasis in the draft Recommendation on the appropriate and proportionate measures which they should put in place.

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

Similarly we welcome the recognition of the role which larger businesses and organisations can play, both directly and indirectly, to support small and medium sized enterprises by creating an environment in which bribery is seen as unacceptable, and the tools and mechanisms available to recognise and report it.

The WGB will be familiar with our work on SME bribery risks ([Combating bribery in the SME sector 2019](#)) and we would welcome the opportunity to explore in more detail how we can play our part in helping to create the systems and structures to combat the threat of foreign bribery and with it improve the environment for responsible sustainable business.

The unprecedented events of the last 18 months have also highlighted the importance of public procurement processes. Government spending has increased in the direct response to the COVID19 pandemic, and as communities seek to adapt and rebuild as the pandemic runs its course, public funding will play a key role in the long term response as governments try to “build back better”. The increased importance of public spending makes this review even more timely.

Recognising the increased pressures on both officials and businesses, ACCA undertook a survey of over 1,000 ACCA members and affiliates from the public and private sector in over 90 countries and in December 2020 ACCA published its report [New models of public procurement: a tool for sustainable recovery](#) seeking to explore public procurement can help governments tackle the health and economic impacts of Covid-19, while also working towards broader social and environmental goals.

Bribery and corruption was seen by many respondents to be the single most important challenge facing public procurement today. In an attempt to support struggling SMEs hit by the COVID-19 pandemic and the vast number of jobs they provide, governments around the world put in place unprecedented measures. But in order to achieve a recovery and a strong and inclusive economy, we need to restart economic growth rapidly.

Part of the solution could lie in public procurement, which can be used to achieve multiple goals at once through the vast amount of public money spent on these contracts. Transparency, simplification of the process and professionalisation of the procurement function are the key issues to open up public procurement to SMEs while at the same time tackling the risk of bribery.

Open and transparent data, particularly through implementing the Open Contracting Data Standard, not only helps reduce bribery and corruption and creates a better auditing trail but also allows for wider competition, meeting multiple goals through a single measure.

We have attached further specific comments on the Draft Recommendation, and look forward to contributing further at the Consultation of 13 September and beyond.

Yours sincerely,

Jason Piper

Head of Tax and Business Law

Rachael Johnson

Head of Risk Management and Corporate Governance

Aleksandra Zaronina

Head of SME

Alex Metcalfe

Head of Public Sector

