

Corruption Perception and Best Practices on Corruption Prevention and Remedy in Latin America

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According to the corruption perception index of Transparency International (Transparency International, 2018), Latin America is one of the most corrupt regions in the world. This situation is extremely serious considering the economic and social costs associated with this scourge. Multiple studies have shown that corruption is harmful for economic growth, political development and social progress (Bayley, 1966; Mauro, 1997; Kaufmann, 2000). In addition, it has an important cost for companies and there are initiatives to reduce its presence in the corporate world (OECD, 2013). For example, according to the Association of Certified Fraud Examiners, in 2018, the median loss associated with cases of corruption reached \$193,000 in Latin America (2018).

Being a top-ranked business school in the region, whose mission is to actively promote the comprehensive development of the countries served, educating leaders in key sectors by improving their practices, attitudes, and values, we are engaged in the promotion of transparency and the fight against corruption in Latin America. In one of our initiatives, we joined forces with KPMG, a leading audit firm, and reached out to top-level executives from different countries in order to get a fine-grained view of corruption existence, causes, prevention, and remedy in the region. In this paper, we present an in-depth analysis of the survey results, develop a self-assessment tool to diagnose corrupt practices, and offer practical recommendations for business leaders to promote transparency in their organizations.

We surveyed a diverse sample ($N=1,018$) of executives (38% Presidents or General Managers, 21% Area manager) in Latin America (70% Central America), from a variety of industries and

company sizes. Overall, we are able to provide a broad overview of company practices related to corruption prevention in the region, and we discuss the perceptions, attitudes, and major challenges companies face in their anti-corruption and transparency endeavors.

Main Survey Findings

Corruption existence and perception

Survey participants consider that corruption is an important subject to be discussed and related prevention actions to be reinforced within their organizations (68.4%). At the same time, 67.9% considers corruption or any form of economic crime to be almost non-existent in their organization. For those responding that some form of corruption exists in their company, 72.9% clearly disagree with the statement “corruption increased the organization’s performance and competitiveness”; at the same time, only 28.7% clearly agrees with the statement “corruption decreased the organization’s performance and competitiveness”.

Almost half (45.1%) of the respondents consider that corruption pressures will not be a future concern for their organization yet the majority (75.5%) strongly agrees with the development of related courses, research, and prevention interventions.

Corruption causes and impact

A third of respondents (35%) sees organizational benefits from corruption, apart from costs. In selecting and rating the importance of different factors contributing to corruption, respondents underestimate organizational faults (28.3% of those selecting this factor, considers it of high importance) – compared to individual ethics (47.2% of those selecting this factor, considers it of high importance) or external pressures (32.2% of those selecting this factor, considers it of high importance). Nevertheless, when specifying those contributing factors, participants indicate low commitment of upper management – along with lack of or non-compliance to internal controls –

as the most important factors. Surprisingly, lack of comprehension of what consists corrupt behavior, is also moderately mentioned as a contributing factor to corruption.

Controls and mechanisms to prevent corruption

Only half of the respondents indicate their organization has made some kind of investment in fighting corruption (51%); they perceive relevant controls in their company to be effective (51.7%), or to have produced concrete monetary savings (53.5%) for their organization. Half of the respondents indicate their organization has conducted a risk evaluation in the past two years (49%), most of which originating from either normative obligations or an established routine.

Detecting & Reporting Corruption

Most respondents indicate the existence of more than one way of detecting corruption in their organization, with internal audit as well as management being important in the detection and investigation of relevant cases. The majority of participants perceives high transparency and effectiveness of whistleblowing within their organization (57.8%), indicating they feel reasonably secure (60.9%) to blow the whistle.

Summing up the above, we detected three major challenges related to corruption in the region:

i) ambivalence in recognizing the existence of corruption in its various forms, ii) corruption seen as instrumentally beneficial, and iii) perception of corruption as an either “externally imposed evil” or a matter of specific, individual “bad apples” within organizations. Consequently, we also detect a huge ground of opportunities in educating and helping managers to build a culture of prevention, detection, and open discussion of corruption. Furthermore, there is a great need to provide organizations with specific tools and mechanisms for fraud and corruption detection, as well as to audit and re-design organizational procedures and incentive systems to promote

transparency and minimize vulnerability to practices and behaviors conducive to corruption and fraud.

On the basis of our findings, we develop a series of self-assessment tools to capture the perception as well as the tangible issues related to corruption within the organization. We call this the “eye-opener assessment”, as it is practical, concise, and allows for distinct perspectives from different hierarchical levels within the organization.

The scaling for all questions – or sub-questions where appropriate – presented below, ranges from 1 (=not at all) to 7 (=absolutely) and the scoring can be done in a practical way, for the purposes of a first diagnostic and sensitization. Scores 1 and 2 signal a “red light”, indicating problematic areas where immediate action is required. Scores 3, 4, 5 fall into a grey area, indicating that the organization understands and probably has a basic structure of controls in place, yet more sophistication is needed in the short run. Scores 6 and 7 signal a “green light”, indicating that a good job is done in the area of corruption and fraud prevention and detection. Nevertheless, staying informed on current updates, norms, and possible improvements is always the goal for those organizations. Questions corresponding to the same theme, can be compared between different hierarchical levels. This allows for mapping the different perspectives within the organization and is certainly valuable for: i) detecting management’s blind spots and ii) assessing relevant trickle-down initiatives, as well as their proper communication and implementation.

A caveat on our side is that the validation of those questionnaires is still pending. Our next steps include further testing and validation, in order to refine the questionnaires and to propose a proper scoring method. Given the main findings of the survey for our region, we nevertheless consider a first, indispensable step for organizations to ask those questions and begin to address

fraud and corruption issues openly. With our simple eye-opener assessment tools, we aspire to sensitize and urge organizations to see the importance of prevention and detection, and look out for specialized training, tools, and professionals, tailored to their needs. Below, we group the questions corresponding to survey findings, per theme used in our description of main findings.

Corruption existence and perception

Top management: Q1, Q2;

Middle management: Q1, Q2;

Employees: Q1, Q2, Q3

Corruption causes and impact

Top management: Q5, Q6;

Middle management: Q4; Q6

Employees: Q4, Q5

Controls and mechanisms to prevent corruption

Top management: Q3, Q4, Q5, Q6;

Middle management: Q3, Q4, Q5;

Employees: Q4; Q5; Q6

Detecting & Reporting Corruption

Top management: Q7;

Middle management: Q7, Q8;

Employees: Q7

Next, we provide the assessment tools used for each hierarchical level within the organization.

Self-Assessment Tools for Top Management (a strategic perspective)

1. Is it clearly defined within your company what constitutes corruption or occupational fraud and what not?
2. Fraud, corruption, and their prevention, are matters openly discussed within the organization?
3. To what extent are you incorporating the CPI (Corruption Perception Index) or other corruption measures into the design of the control systems of your operations in different countries?
4. Do you devote resources to elements other than the internal control system (asset control, information reliability and compliance) to deal with issues of fraud and corruption?
5. When designing your organization's incentives, do you contemplate that this design contains implicit risks of fraud and corruption?
6. In the past year, have you revised the following procedures in terms of implicit risks of fraud and corruption?
 - i) reporting and consolidating
 - ii) purchasing (suppliers, materials)
 - iii) third-party contracting and agreements
 - iv) quality control
 - v) sales contracts/agreements
 - vi) country of operation risk
7. Do you have a clearly established and impartial process for receiving, studying and investigating complaints within your organization?

Self-Assessment Tools for Middle Management (a day-to-day business perspective)

1. How confident do you feel in identifying corruption and fraud in day-to-day business?
2. Fraud, corruption, and their prevention, are matters openly discussed within the organization?
3. Have you received in-company training on occupational fraud and corruption?
4. Think of your department P&L reports.
 - i) Do you report P&L to top management?
 - ii) Do you see inherent conflict of interest in the P&L calculation?
5. Are you familiar with fraud and corruption controls within the company?
 - i) Do you know how those apply to your department, specifically?
 - ii) Has a risk analysis of fraud and corruption been applied to the department processes?
6. Do you know the monetary savings for the organization, occurring from fraud and corruption controls?
7. If you discover a possibly fraudulent operation, where yours/another department is involved:
 - i) How confident are you to formally report this?
 - ii) Do you know exactly the procedure in order to report this?
 - iii) Do you feel secure (e.g., fair process, no retaliation) with the existing procedure?
8. If you discover a possibly fraudulent operation, where top management is involved:
 - i) How confident are you to formally report this?
 - ii) Do you know exactly the procedure to follow in order to report this?
 - iii) Do you feel secure (e.g., fair process, no retaliation) with the existing procedure?

Self-Assessment Tools for Employees (an organizational culture perspective)

1. Is it clearly defined within your company what constitutes corruption or occupational fraud and what not?
2. How confident do you feel in identifying corruption and occupational fraud in day-to-day business?
3. Fraud, corruption, and their prevention, are matters openly discussed within the organization?
4. Have you ever felt pressure to “cut corners” in the way you do your job?
 - i) Do you feel pressured to achieve targets, no matter how?
 - ii) Does your supervisor expect results even when you lack necessary resources?
5. Is your performance evaluation tied to the elements below and to what extent (mark all that apply)?
 - i) Volume (e.g., sales, production volume, etc)
 - ii) Cost (e.g., minimizing monetary cost, time, etc)
 - iii) Quality (e.g., quality controls)
 - iv) Customer satisfaction (e.g., customer ratings)
6. Fraud and corruption controls within the company
 - i) Are you familiar with fraud and corruption controls within the company?
 - ii) Do you know how those apply to your job, specifically?
7. If you discover a possibly fraudulent operation, where top or middle management is involved:
 - i) How confident are you to formally report this?
 - ii) Do you know exactly the procedure to follow in order to report this?
 - iii) Do you feel secure (e.g., fair process, no retaliation) with the existing procedure?

CONCLUSION

In our paper, we highlight the main survey findings from a survey on corruption and fraud, in Latin America. Based on those findings we, offer recommendations and design an assessment tool for practitioners to recognize and detect practices conducive to fraud and corruption within their organizations.

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APPENDIX

SURVEY STRUCTURE AND SAMPLE

We launched a 33-question survey in Spanish, to 1,749 participants occupying high-levels of hierarchy in their organizations, through e-mail, in September 2018. We consciously did not force response in any questions. First, this was a large scale, exploratory survey and one of our intentions was to assess the openness of participants to respond to questions related to corruption in their organizations. Second, given the sensitive nature of the topic, we wanted participants to feel free not to answer to every question. Last, some of the questions were conditional upon corruption existence in the company (Q14, Q15, Q16, Q17, Q24), or in the existence of investment on control mechanisms (Q22, Q23), or implementation of risk evaluation (Q26, Q27). In the figures and tables below, we refer explicitly to question number and the corresponding sample size.

We took steps to address confidentiality issues. First, the survey was sent via formal institutional accounts, to minimize participant concerns. Moreover, we reassured participants that no identifying information of themselves and/or the organization would be revealed and that all responses would remain anonymous and confidential. Third, all results are presented in an aggregate manner, thus not allowing any identification of individual participants.

The survey consisted of three parts. Part I (Questions 1 to 10) referred to demographics of participants and the organization in which they are actually working. Next, in Part II (Questions 11 to 20, as well as Questions 29 and 33) participants were asked to indicate their perception of corruption existence, causes, and impact to the organization. Last, Part III (Questions 21-32) assessed the existence of control mechanisms and tools to prevent corruption within the

organization. We got 1,108 responses (58.2% response rate) to one or more main survey questions (answering at least Q11 apart from demographics).

DEMOGRAPHICS

Our sample ($N=1,018$) was very diverse. Below we provide a summary description (where percentages do not sum to 100, account for percentage of those responding “do not know”).

Participant level of responsibility: 38% Presidents or General Managers, 21% Area manager

Participant country of work: Costa Rica: 18.9%, Guatemala: 12.0%, Nicaragua: 11.9%, Panama: 10.8%, Peru: 8.6%, Honduras: 8.3%, Otros: 29.5%

Organization headquarter: Costa Rica: 17%, Nicaragua: 10%, USA: 9.3%, Guatemala: 9.1%, Panama: 8.9%, Ecuador: 7.7%, Peru: 6.3%, Honduras: 6%, Salvador: 5.4% Otros: <5%

Industry sector: Financial services: 16.3%, Industrial goods: 8.5%, Construction: 7.9%, Retail: 7.3%, Agriculture: 6.6%, Technology: 6.3%, Food, beverages, Tabacco: 6.2%, Education: 6%, Others: < 3.6% each

Number of employees: 39.1% less 50 employees, 33.6% from 50 to 500 employees, 27.3% more than 500 employees

Sales volume: 28.5% less than \$1,000,000; 2.9% between \$1,000,000 and \$5,000,000; 28.4% between \$5,000,000 and \$25,000,000; 31.3% above \$25,000,000

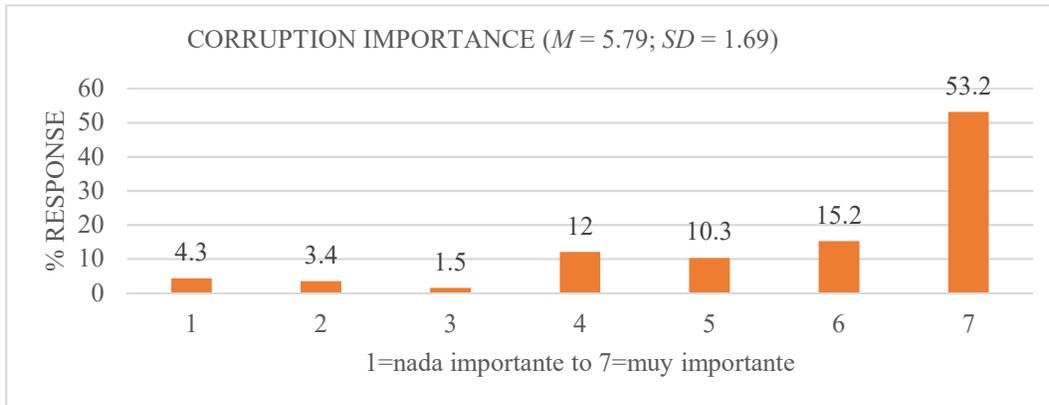
Organization age: 9.5% less than 5 years, 12.1% between 5 and 10 years, 36.7% between 10 and 30 years, 40.7% more than 30 years

Doing business with the state: 41% yes, 55.7% no

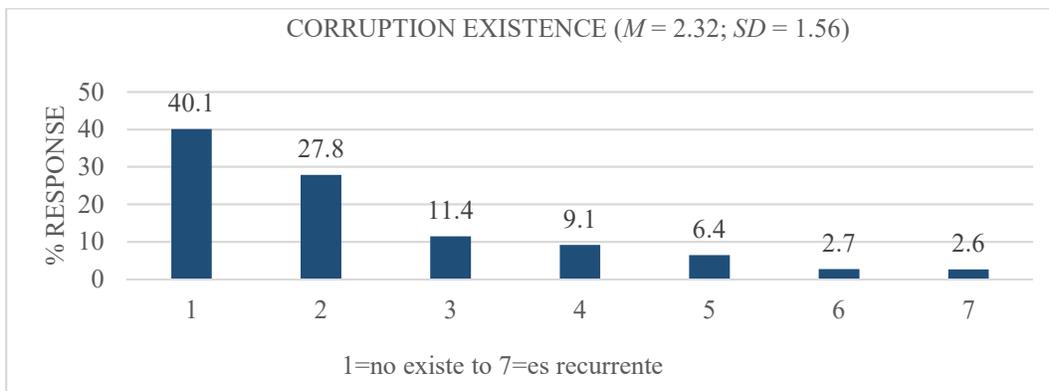
Percentage of volume of business with the state, if corresponding: 30.4% [less than 10%], 10.1% [between 10% and 25%], 6.8% [between 25% and 50%], 7.2% [more than 50%]

RESULTS FOR EACH OF THE SURVEY QUESTIONS

Importance of corruption discussion and related actions in organization (Q11; N = 1,018)



Existence of corruption in the organization (Q12; N = 975)



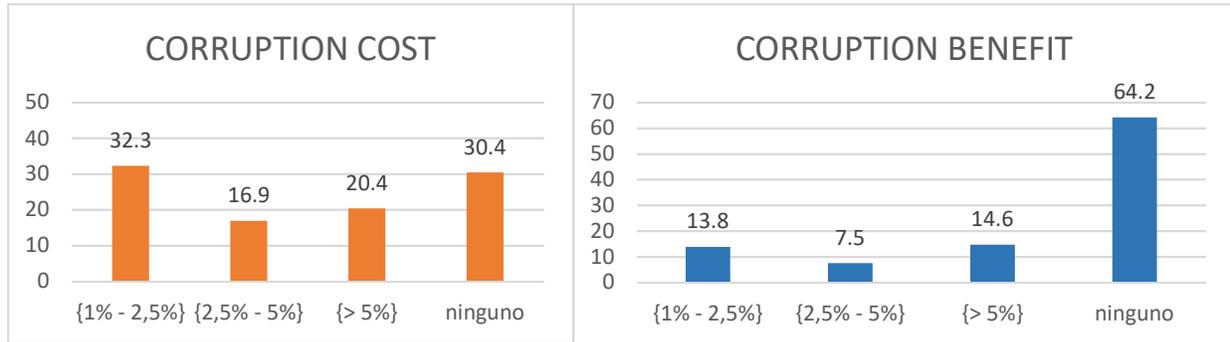
Form and frequency of economic crime in the organization (Q13; N = 835)

DELITO ECONÓMICO	N	1 (NUNCA)	2	3	4	5	6	7 (MUCHAS VECES)
malversación de activos	794	64.6%	19.9%	6.9%	3.1%	2.9%	1.5%	1.0%
manipulación de estados financieros	781	74.5%	13.7%	5.9%	1.9%	1.9%	1.2%	0.9%
fraude en compras	796	59.7%	22.4%	7.9%	4.5%	3.0%	1.1%	1.4%
fraude en nóminas	782	76.9%	13.6%	3.6%	2.4%	2.3%	0.6%	0.6%
corrupción	783	62.6%	21.5%	6.5%	3.8%	2.9%	1.3%	1.4%
extorsión	776	83.4%	9.0%	3.4%	1.8%	0.9%	1.0%	0.5%
lavado de dinero	765	93.1%	3.9%	1.7%	0.5%	0.5%	0.1%	0.1%
evasión fiscal	768	80.1%	10.3%	4.8%	2.1%	1.2%	0.8%	0.8%
otro	312	86.9%	5.8%	1.6%	1.9%	1.9%	0.6%	1.3%

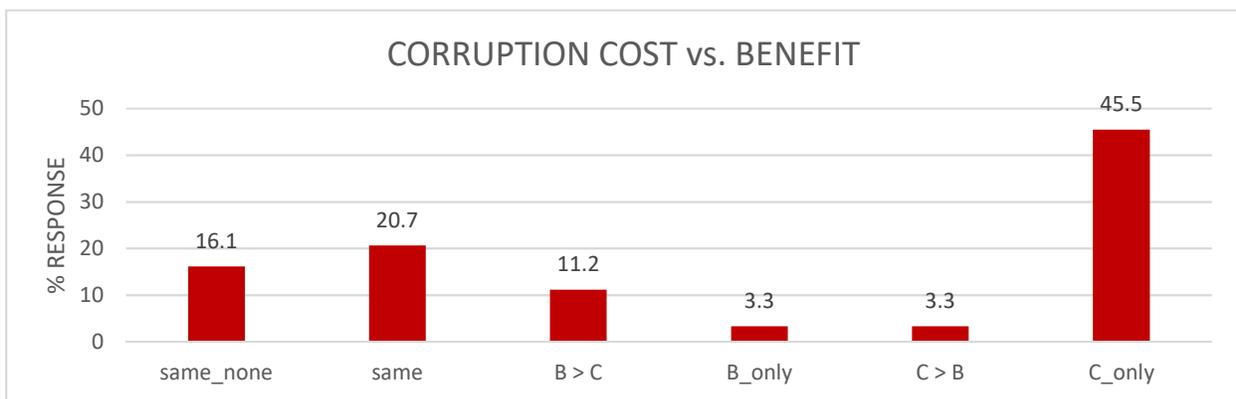
Corruption impact on the organization (Q14 – optional, if corruption exists; N = 387)

IMPACTO DE CORRUPCIÓN EN LA ORGANIZACIÓN	N	1 (TOTALMENTE DESACUERDO)	2	3	4	5	6	7 (TOTALMENTE ACUERDO)
mejor desempeño & competitividad	361	72.9%	5.3%	1.9%	11.4%	3.6%	1.7%	3.3%
peor desempeño & competitividad	327	20.2%	5.8%	5.2%	19.6%	9.2%	11.3%	28.7%
daño a la reputación	318	27.4%	10.4%	6.6%	21.4%	9.7%	5.7%	18.9%
desmotivación de empleados	316	21.8%	8.5%	7.0%	15.8%	11.7%	12.0%	23.1%
materialización de riesgos legales	307	27.0%	9.1%	7.2%	18.6%	10.4%	9.8%	17.9%
ningún impacto	313	47.6%	13.4%	8.0%	16.6%	4.5%	3.8%	6.1%
otro	79	50.6%	3.8%	2.5%	27.8%	3.8%	2.5%	8.9%

Corruption Costs (Q15; N = 313) & Corruption Benefits (Q16; N = 268) as % of business volume – both Q15 and Q16 optional, if corruption exists;



We compared the answers of those answering both Q15 (cost) and Q16 (benefit), (N = 242):



About half of the respondents (45.5%) estimate there are only corruption costs and no benefit, while 16.1% estimates neither costs nor benefits related to corruption. Yet, 38.4% estimates

some benefit related to corruption: 20.6% estimates that corruption costs equal benefits, 11.2% estimates benefits are strictly greater than costs (vs. 3.2% estimates costs are strictly greater than benefits), and 3.3% estimates there are only benefits related to corruption.

Corruption origins (Q17 – optional, if corruption exists; N = 239)

ORÍGEN DE CORRUPCIÓN EN LA ORGANIZACIÓN	N	1 (POCO PROBABLE)	2	3	4	5	6	7 (MUY PROBABLE)
falta de ética individual	269	14.9%	8.6%	4.8%	10.4%	14.1%	14.9%	32.3%
falta organizacional	251	23.5%	10.8%	10.4%	13.5%	13.5%	9.6%	18.7%
presión externa	255	24.7%	9.4%	6.7%	11.8%	15.3%	11.8%	20.4%
otro	53	52.8%	7.5%	1.9%	7.5%	3.8%	5.7%	20.8%

Most respondents ($N = 189$, 64.5% of those responding) indicated all three causes, giving different probability to each. Most respondents indicated high probability (47.2% – 6 or 7 in the table above) of individual ethics being the cause of corruption, as compared to the respective low probability (23.5% – 1 or 2 in the table above). The picture was reversed as per organizational fault, with low probability of this being the cause (34.3% – 1 or 2 in the table above) exceeding high probability of this being the cause (28.3% – 6 or 7 in the table above). External pressure was perceived as equally probable of being the cause of corruption (32.2%) or not (34.1%).

Internal (Q18; N =603) and External (Q10; N = 572) factors driving corrupt behaviors

Internal factors (Q18): Most respondents ($N = 408$, 67.7% of those responding) indicated all five internal causes (Q18), giving different probability to each. Respondents indicated low probability (1 or 2 in the table below vs. 6 or 7) of sales goals (41.5%), financial incentives (43.9%), and control systems structure (39.8%) being the factors that drive corrupt behavior.

Lack of audit as well as operating in less transparent market segments, were perceived as equally probable of being or not factors that drive corrupt behavior.

External factors (Q19): Most respondents ($N = 399$, 69.8% of those responding) indicated all six factors, giving different probability to each. Respondents indicated low probability (1 or 2 in the table below vs. 6 or 7) of private sector corruption (37.8%) and tax structure (36.8%) as factors driving corrupt behavior. On the other hand, most respondents indicated high probability (6 or 7 in the table below vs. 1 or 2) of public sector corruption (41.1%), inadequate legislation (33.4%), bureaucracy (38.4%), and government officials promoting corruption (45.7%) as factors driving corrupt behavior.

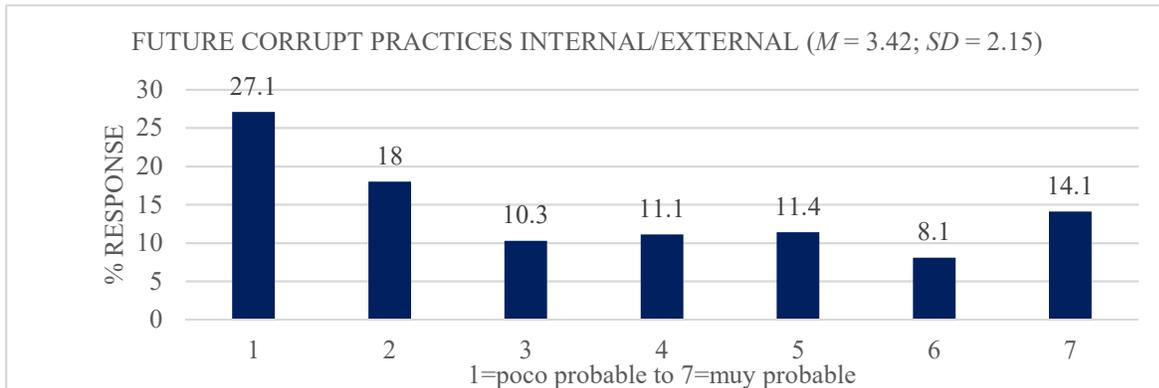
FACTORES INTERNOS DE COMPORTAMIENTO CORRUPTO	N	1 (POCO PROBABLE)	2	3	4	5	6	7 (MUY PROBABLE)
metas de ventas	537	28.1%	13.4%	12.8%	10.2%	11.5%	10.8%	13.0%
tipos de incentivos financieros	535	31.2%	12.7%	11.2%	9.5%	12.3%	12.5%	10.5%
estructura de sistemas de control	553	26.8%	13.0%	10.3%	11.4%	13.9%	10.8%	13.7%
falta de auditoria	553	21.9%	11.9%	10.1%	12.7%	10.7%	12.1%	20.6%
operaciones en segmentos de mercado poco transparentes	539	23.9%	10.4%	8.0%	14.5%	12.4%	14.3%	16.5%
otro	107	64.5%	6.5%	2.8%	4.7%	1.9%	5.6%	14.0%
FACTORES EXTERNOS DE COMPORTAMIENTO CORRUPTO	N	1 (POCO PROBABLE)	2	3	4	5	6	7 (MUY PROBABLE)
corrupción alta en sector privado del país	525	25.0%	12.8%	8.2%	9.5%	16.2%	12.2%	16.2%
corrupción alta en sector público del país	524	20.4%	8.0%	8.4%	9.5%	12.6%	15.1%	26.0%
legislación sobre conflictos de interés inadecuada	523	18.4%	8.8%	10.3%	14.7%	14.3%	14.1%	19.3%
estructura de impuestos	511	23.1%	13.7%	10.0%	13.5%	14.7%	12.3%	12.7%
burocracia	511	16.4%	11.5%	6.5%	11.4%	15.9%	14.7%	23.7%
altos mandos de gobierno promueven corrupción	494	17.0%	7.2%	5.7%	8.4%	16.0%	15.8%	29.9%
otro	89	61.8%	4.5%	5.6%	7.9%	4.5%	3.4%	12.4%

Additional factors contributing to corrupt behaviors (Q29; N = 571)

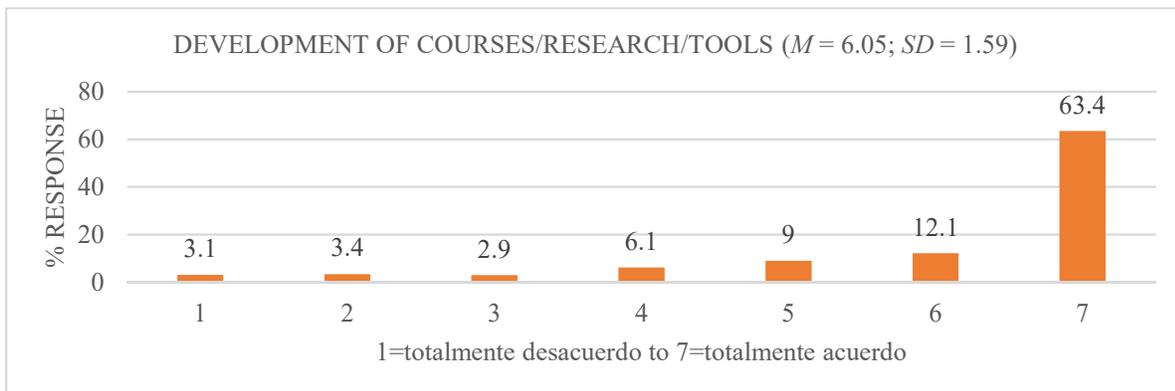
FACTORES QUE CONTIBUYEN A ACTOS DE CORRUPCIÓN	N	1 (POCO IMPORTANTE)	2	3	4	5	6	7 (MUY IMPORTANTE)
poco compromiso de alta administración	510	11.6%	4.1%	5.5%	11.2%	11.8%	19.0%	36.9%
incumplimiento de controles internos	530	5.5%	2.1%	7.0%	8.7%	17.4%	25.8%	33.6%
presiones para lograr negocios	509	9.8%	8.1%	7.9%	12.6%	16.3%	19.6%	25.7%
falta de controles internos	524	6.5%	5.0%	6.7%	8.4%	14.3%	23.9%	35.3%
falta de comprensión sobre corrupción	496	16.3%	11.9%	9.9%	14.3%	12.9%	15.3%	19.4%
otro	58	43.1%	3.4%	0.0%	12.1%	5.2%	3.4%	32.8%

Most respondents ($N = 416$, 72.9% of those responding) indicated all five factors, generally considering them as being of high importance (6 or 7 in the table below). Lack of understanding around corruption was rated as a factor of high importance by 34.7%.

Probability of organization facing corruption (internal/external) in future (Q29; N = 632)



Desirability of courses, tools, and research to promote ethics and transparency and to prevent corruption (Q33; N = 588)



Investment in fighting corruption and economic crime (Q21; N = 619)

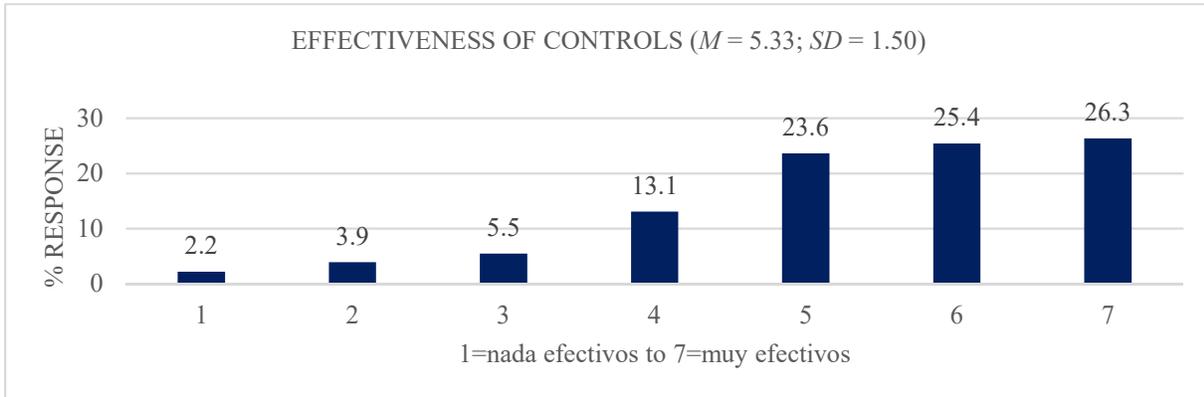
51.5% answered “yes”, 32.5% answered “no”, and 16% answered “do not know”

Antifraud & anti-corruption controls (Q22 – optional, if investment in controls; N = 498)

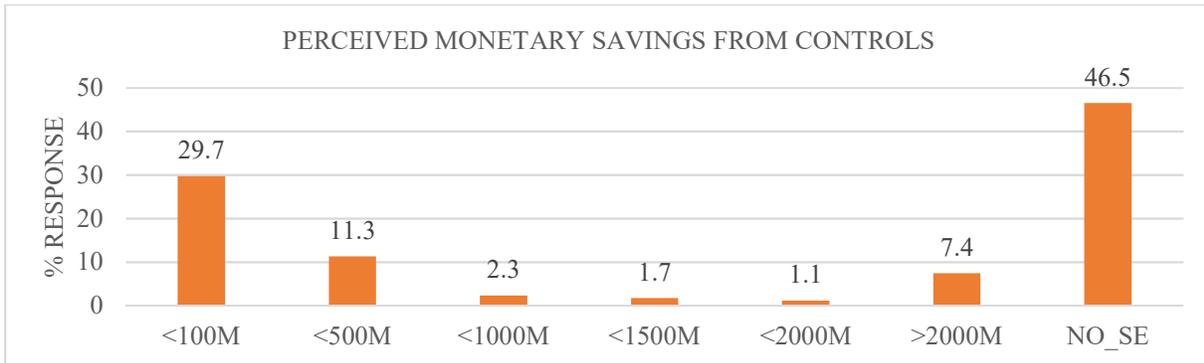
CONTROLES	TIMES MENTIONED	CONTROLES	TIMES MENTIONED
evaluación de riesgo de fraudes	177	política antifraude	173
revisión de la gestión	274	capacitación en antifraude	166
código de conducta	341	monitoreo proactivo de datos	188
auditoría de estados financieros	319	ninguno	33
auditoría interna	327	no sé	17
línea directa	119	otro	6

36.6% reported up to 3 specific antifraud and anti-corruption controls, 37.3% reported between 4 and 6 controls, and 26.1% reported more than 7 controls

Effectiveness of antifraud/anti-corruption controls (Q23–optional, if in place; N = 457)



Monetary savings of antifraud/anti-corruption controls (Q24–optional, if in place; N = 353)



Risk evaluation conducted within the last 24 months (Q25; N = 612)

49.3% answered “yes”, 36.6% answered “no”, and 14.1% answered “do not know”

Motives for risk evaluation implementation (Q26–optional, if implemented; N = 360).

MOTIVOS PARA REALIZAR EVALUACIÓN DE RIESGOS	TIMES MENTIONED
proceso anual parte de rutinas	242
eventos reputacionales negativos	30
materialización de eventos específicos	59
protección legal y obligación normativa	170
no lo sé	48
otro	13

48.7% reported just 1 motive, 41.4% reported 2 motives, and 9.9% reported 3 or more motives

Specific themes included in the risk evaluation (Q27 – optional, if implemented; N = 343)

TEMAS INCLUIDOS EN LA EVALUACIÓN DE RIESGOS	TIMES MENTIONED
evaluación del riesgo de fraude	194
soborno y corrupción	126
obligaciones regulatorias de la industria	201
anti-lavado de dinero	144
no lo sé	48
otro	15

28.6% reported only 1 theme, 30.3% reported 2, 24.6% reported 3, and 16.5% reported 4

Ways of corruption/economic crime detection (Q28–optional, if implemented; N =531)

CÓMO SE DETECTA LA CORRUPCIÓN O DELITOS ECONÓMICOS EN LA ORGANIZACIÓN	TIMES MENTIONED
denuncia anónima	224
auditoría interna	324
revisión de la administración	293
auditoría externa	182
por accidente	140
no lo sé	40
otro	25

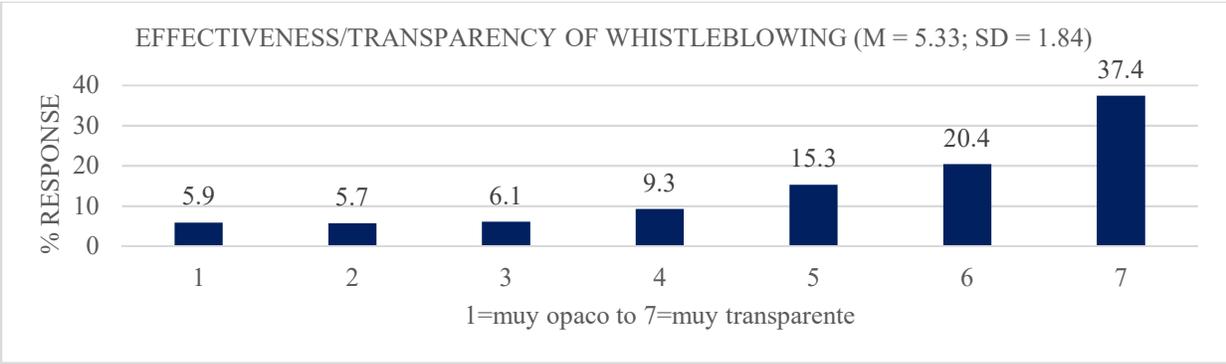
25% reported just 1 way, 29.2% reported 2, 29% reported 3, and 16.8% reported 4 or 5 ways

Designated authority for investigation of irregularities in the organization (Q30; N = 598)

QUIÉN REALIZA LAS INDAGACIONES DE IRREGULARIDADES EN LA ORGANIZACIÓN	TIMES MENTIONED
recursos humanos	122
auditoría interna	325
contraloría	155
jefe inmediato del sospechoso	278
otro	85

56.4% reported just 1 authority, 27.3% reported 2, 11.9 % reported 3, and 4.4% reported 4

Whistleblowing effectiveness and transparency (Q31; N = 594)



Feeling secure to report corruption (Q33; N = 593)

