



BARRICK GOLD CORPORATION

ANTI-CORRUPTION RISK ASSESSMENT MANUAL

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CONDUCTING ANTI-CORRUPTION RISK ASSESSMENT

The following manual is intended for Barrick's legal department, finance and accounting department, and any other employees supporting anti-corruption risk assessment efforts.

Understanding anti-corruption risks is an important aspect of an anti-corruption compliance program.

Risk assessments can be formal or informal. They can be conducted internally or externally. Some and often most risk assessment work can be done by written survey, particularly for preliminary steps, though live interviews are generally preferable at high-risk sites.

Nonetheless, as a general proposition, regulatory authorities insist that the greater the risks of corruption, and the larger the company and its resources, the more robust the efforts and controls should be around anti-corruption.

At Barrick, because of their sensitive nature, anti-corruption risk assessments are conducted by or at the direction of legal counsel, under privilege.

Risk assessments should be thought of in 4 phases:

1. Determining the need for and scope of a risk assessment;
2. A mapping exercise to determine how the assessment should progress;
3. Conducting the assessment; and
4. Designing responses in light of the risks identified.

A full discussion of risk assessments at Barrick is found in Annex A. A full explanation of the mapping exercise can also be found in the "Guidelines for Employee Mapping for Anti-Corruption and Human Rights Risk Assessments and Training."

ANNEX A
ANTI-CORRUPTION RISK ASSESSMENTS

I. Introduction

1. Barrick's anti-corruption requirements are set forth in Barrick's Anti-Bribery and Anti-Corruption Policy ("Policy"), and its related procedures.
2. In determining the specific contours of an anti-corruption compliance program, it is important to conduct risk assessments. Indeed, regulatory authorities consider risk assessments to be a required part of a compliance program, and external stakeholders increasingly are seeking assurance that anti-corruption risk assessments are being conducted as a matter of sound practice.
 - a. Regulatory authorities further believe that risk assessments should be updated in light of relevant changes, such as
 - A. personnel changes, such as where new employees are rotated into a business;
 - B. business changes, such as where there are new partners, projects, or suppliers; or
 - C. legal changes, such as new domestic or international regulatory requirements.
 - b. Because of the need to update risk assessments, it is necessary to conduct initial baseline assessments to identify risks, and then refresher or follow-up assessments. Ideally, in higher risk sites, refresher assessments are conducted annually. In less risky sites, refresher assessments can be less frequent.
3. Risk assessments can be formal or informal. They can be conducted internally or externally. Some and often most risk assessment work can be done by written survey, particularly for some of the preliminary steps, though live interviews are generally preferable at high-risk sites.
4. Nonetheless, as a general proposition, regulatory authorities insist that the greater the risks of corruption, and the larger the company and its resources, the more robust the efforts and controls should be around anti-corruption.
5. At Barrick, because of their sensitive nature, anti-corruption risk assessments are conducted by or at the direction of legal counsel, under privilege.
6. As set forth below, risk assessments may be thought of in 4 phases:
 - a. Determining the need for and scope of a risk assessment;
 - b. A mapping exercise to determine how the assessment should progress;
 - c. Conducting the assessment; and
 - d. Designing responsive controls.

II. Thinking About Risk Assessments

A. Preliminary Factors

1. The first question is the nature and extent of a risk assessment to be undertaken. The greater the potential or anticipated risks, the more extensive the risk assessment should be. In making that determination, there are objective and subjective factors. A Preliminary Risk Assessment Scorecard is at Attachment A.
2. In determining the extant risk, some anti-corruption risks are based on objective factors. Those factors typically include:
 - a. The perceived risks associated with the country at issue.
 - i. Under the Transparency International Corruption Perceptions Index (“TICPI”) – the most widely used index to identify national corruption risks – countries with scores of 70 and above are often considered low risk, 50 to 70 are often considered medium risk, and 0 to 50 are considered high-risk.
 1. At Barrick and ABG, the following countries are deemed high-risk for our sites and advanced projects: PNG (TI score of 25, Country Rank of 150 (2012)), Dominican Republic (32, 118 (2012)), Tanzania (35, 102 (2012)), Argentina (35, 102 (2012)), Zambia (37, 88 (2012)), and Saudi Arabia (44, 66 (2012)).¹
 2. The following countries are deemed low risk: Australia (85, 7 (2012)), Canada (84, 9 (2012)), the U.S. (73, 19 (2012)), and Chile (72, 20 (2012)).
 - b. The sector at issue. Some sectors are perceived to have higher risks than others, based on the kinds of places the sector tends to operate, the nature and extent of government interactions, historical reputation of the industry, and other reasons.
 - c. The extent and nature of the contacts with the government. As a rule of thumb, the more extensive the contacts with the government, the greater the risk of corruption. Also as a rule of thumb, the more important the government approvals to the operation, the greater the risk of corruption.
 - d. Under these objective factors, the mining industry is considered high-risk, and involves frequent interactions with the government. A primary variable – critical to consider at the outset of a risk assessment -- is the perceived risk of the country at issue.

¹ The World Bank Ease of Doing Business Index (“EDBI”) can also be a useful tool, and largely echoes the TI index. While at Barrick the location where a site or project is operated is perhaps the most significant objective variable in assessing risk, other factors that can impact the overall profile include: (i) the state of project/asset development - the state of development may create differing levels of government interaction, the amount of oversight provided, time pressures, and other factors; (ii) the amount of control - corruption risk may increase as Barrick’s control over an asset decreases and partners’ (particularly government partners’) control increases; (iii) successor risks - newly acquired assets may involve greater risk than those the Company has operated over a long period, particularly where the acquisition is from a junior; and (iv) past or current corruption allegations - projects in which the Company or a partner has faced publicized allegations of corruption, or in which there have been any adjudicated findings of corruption, obviously carry greater risks.

STEP 1: DETERMINE THE TRANSPARENCY INTERNATIONAL CORRUPTION PERCEPTIONS INDEX SCORE OF THE GIVEN COUNTRY, AND WHETHER THERE ARE OBJECTIVE FACTORS THAT CREATE HIGHER RISKS.

3. To some extent, corruption risks for an operation also are based on subjective factors. These may include:
- a. The maturity of the compliance program. If a compliance program is more mature, and the employees more sensitized to corruption issues, there is generally less risk. However, whether a program is mature, and the employees sensitized, is often a subjective assessment. Similarly, there is generally less risk where a compliance program has adequate personnel and other resources.
 - b. The strength of key gatekeepers on ethics and compliance. The stronger the gatekeepers in terms of their ethics, knowledge of anti-corruption rules, and adherence to compliance principles, the less the likelihood of improper payments being approved. Gatekeepers are typically considered to be (1) Finance and accounting personnel, (2) Legal, and (3) Internal Audit. Again, strength is a subjective determination.
 - c. The compliance culture. Whether a culture is one that respects and seeks to adhere to compliance is also subjective in nature. In determining the culture of compliance, a particularly useful set of data involves internal audits, SOX audits, and other financial audits and assessments. You may want to request and review recent audits and assessments, or consult with the relevant departments who conduct those audits and assessments, to ascertain the compliance culture.

STEP 2: DETERMINE (a) HOW LONG THE ANTI-CORRUPTION COMPLIANCE PROGRAM HAS BEEN IN EXISTENCE, WHO ITS KEY OWNERS ARE, AND THE LEVEL OF RESOURCES DEVOTED TO THE PROGRAM; (b) WHAT THE ANTI-CORRUPTION KNOWLEDGE OF KEY LEGAL, FINANCE/ACCOUNTING, AND INTERNAL AUDIT PERSONNEL IS; (c) HOW STRONG THE ETHICAL CULTURE IS (e.g., IS IT COMMON TO TRY AND CIRCUMVENT POLICIES AND PROCEDURES)? HOW RIGOROUSLY ARE THOSE POLICIES AND PROCEDURES ENFORCED?

- d. If the operation is in a country with a low TICPI (e.g., below 5.0), other objective factors suggest significant risk, and/or a site does not have a robust compliance environment, you should conduct a more extensive risk assessment. The higher the TICPI and other objective risk factors, and the more robust the compliance environment, the less extensive the risk assessment need be.

III. STARTING THE ASSESSMENT: MAPPING

N.B. This information can also be found in the “Guidelines for Employee Mapping for Anti-Corruption and Human Rights Risk Assessments and Training.”

1. In outlining the risk assessment, the first step is a mapping exercise: determine who the individuals and entities are who interface with the government, and who otherwise are in a position to offer or approve providing things of value to government officials in exchange for benefits, licenses, or things related to our operations. That can be done by conducting preliminary meetings, through surveys, or through other means. However it is accomplished, the mapping exercise typically involves identifying 4 different groups of individuals (which may overlap). A sample page indicating the result of the mapping exercise is attached as Attachment B.

STEP 3: MAP THE FOLLOWING 4 CATEGORIES: (a) WHICH FUNCTIONAL UNITS, AND WHICH INDIVIDUALS WITHIN THOSE FUNCTIONAL UNITS, EITHER INTERFACE WITH THE GOVERNMENT, OR ARE IN A POSITION TO APPROVE DECISIONS REGARDING GOVERNMENT INTERACTIONS (e.g., LINE PERSONNEL, SUPERVISORS, AND MANAGEMENT); (b) WHICH FUNCTIONAL UNITS, AND WHO WITHIN THOSE FUNCTIONAL UNITS, MAKES HIGH-RISK PAYMENTS TO GOVERNMENT OFFICIALS; (c) WHICH FUNCTIONAL UNITS ENTER INTO HIGH-RISK AGREEMENTS WITH THE GOVERNMENT OR GOVERNMENT OFFICIALS; (d) WHO WITHIN FINANCE AND ACCOUNTING RECEIVES INVOICES, PURCHASE ORDERS, OR REQUESTS FOR DISBURSEMENTS THAT MAY ENCOMPASS PAYMENTS TO GOVERNMENT OFFICIALS.

- a. Which functional units, and which employees in those functional units, directly interface with the government. They may include issues related to:
 - i. Community Relations (Risks may arise in connection with government involvement in community programs, and approvals and referrals for community projects.)
 - ii. Customs and Logistics (This is one of the most frequently prosecuted issues right now. Risks include: companies may require expediting of goods through customs; customs agents may suggest that “problems” can be “fixed,” such as related to paperwork; charges that are not tariffed or formally announced; duties may be assessed in irregular ways.)
 - iii. Environment (Environmental inspections and licenses, including approvals and re-approvals, create areas of risk.)
 - iv. Exploration (Issues may arise regarding security/protection, exploration and other licenses, transportation, immigration, and other areas.)
 - v. Finance and Accounting, including Taxes and Royalties (For example, a disputed tax or royalty assessment may lead to a request for an improper payment to resolve the matter.)
 - vi. Government relations (There are risks associated with securing meetings, government travel, and lobbying for legislation or regulatory action.)

- vii. Health and Safety (There may be risks related to permitting, licenses, approvals, and inspections in connection with health and safety issues. Those can be operational, or related to food and beverage services.)
 - viii. Human Resources (Issues often arise regarding labour inspectors, labour permits, work permits for ex-pats, and unions. There are also risks related to hiring practices (including hiring officials, their relatives, or individuals referred by officials).)
 - ix. Immigration (There are risks of ex-pats obtaining needed travel documents, including visas, and work documents, such as work permits.)
 - x. Concessions and mining permits (Obtaining and renewing concessions from the government, and related other mining leases and permits, pose risks.)
 - xi. Lands (There may be risks, for example, that the company will pay officials to assess lands at low amounts in connection with relocation or compensation claims, or to resolve disputes with landowners in a way favorable to the company.)
 - xii. Legal (There may be risks that payments are made to prosecutors, judges, or regulators to resolve a dispute or litigation. There may also be risks in connection with corporate registrations or other licenses and filings.)
 - xiii. Mines/Operations (The risks can range from the use and possession of explosives and hazardous materials to vehicle registrations and other permits and licenses required for operations.)
 - xiv. Security (There are risks associated with security-support payments, and in-kind security support. There also are risks of paying public security personnel who may be moonlighting, or otherwise on the public payroll. In addition, there can be risks of improper payments in connection with various licenses.)
- b. Which functional units make high-risk government payments. These are subject to our relevant procedures on government support, and may include:
- i. Meals, gifts and entertainment for government officials
 - ii. Sponsored travel for government officials
 - iii. Political donations
 - iv. Charitable contributions
 - v. Donations for government sponsored events or entities
 - vi. Facilitating payments
 - vii. Per diems
 - viii. Recurring support payments or in-kind support
- c. Which functional units retain high-risk third parties. Third-party engagements are subject to our policies and procedures. High-risk third parties may include

- i. Third parties who interface with the government on the company's behalf. Often, they will be related to the above in category a.
 - ii. Government officials or relatives/close associates of government officials
 - iii. Entities owned in whole or in part by governments or government officials (or their relatives/close associates)
 - iv. Entities or consultants referred to us by government officials
 - d. Who within finance and accounting considers or books payments to government payments. These may include individuals who consider:
 - i. Requests for high-risk government payments
 - ii. Requests for reimbursements for high-risk government payments
 - iii. Invoices by high-risk third parties
 - iv. Receipts for payments from petty cash
2. The individuals identified in the above 4 categories will represent the primary scope of your risk assessment. *They also represent the list of individuals for whom anti-corruption training and certifications are appropriate.* Additional individuals may be identified from a review of internal audits, SOX audits, and other assessments.

IV. ASSESSMENT OF THE RISKS

1. After the initial mapping exercise, details should be obtained from the individuals identified regarding the nature of the direct and indirect government interactions, the controls that are in place, and how finance and accounting treats government payments and interactions. A checklist is attached as Attachment C. The questions for different functional units will vary, and templates for different units are attached as Attachment D.

STEP 4: FOR CATEGORIES A, B AND C ABOVE, DETERMINE:

•(a) FOR THE FUNCTIONAL UNITS THAT DIRECTLY INTERFACE WITH THE GOVERNMENT

- (i) THE NATURE, IMPORTANCE, AND EXTENT OF THE INTERACTIONS,
- (ii) WHICH GOVERNMENT AGENCIES AND OFFICIALS THEY INTERACT WITH,
- (iii) WHETHER THE INTERACTIONS INVOLVE PROVIDING ANYTHING OF VALUE, AND
- (iv) THE NATURE OF THE CONTROLS IN PLACE.

•(b) FOR THE FUNCTIONAL UNITS THAT MAKE HIGHER RISK GOVERNMENT PAYMENTS

- (i) THE NATURE, FREQUENCY, AMOUNT, AND PURPOSES OF THE PAYMENTS,
- (ii) WHICH GOVERNMENT OFFICIALS AND AGENCIES ARE INVOLVED, AND
- (iii) THE NATURE OF THE CONTROLS IN PLACE.

•(c) FOR THE FUNCTIONAL UNITS THAT RETAIN HIGH-RISK THIRD PARTIES,

- (i) THE NATURE, IMPORTANCE, AMOUNT, AND PURPOSE OF THE RETENTION,
- (ii) WHICH GOVERNMENT OFFICIALS AND AGENCIES ARE INVOLVED, AND
- (iii) THE NATURE OF THE CONTROLS IN PLACE.

3. For categories A through C in Part III (1), it is important to understand (a) the nature of their job, their experience, their reporting lines, the policies that guide their conduct, and other background facts, (b) the nature, extent, and scope of the interactions that the functional units have with government officials, (c) the nature, extent and scope of the high-risk payments and relationships, and (d) how those interactions, payments and relationships are managed. Although the questions for different functional units will vary, some key questions are below. Sample outlines for different groups are included as Exhibit D, which should be reviewed for additional key questions.

a. For direct interactions with public officials

- i. Which government agencies and officials they interact with, and the frequency of the interactions. (If the agencies and officials have poor reputations or past prosecutions or investigations, and the interactions are more frequent, the risks are higher.)
- ii. Whether the interactions involve providing anything of value. (If things of value are provided during the interactions, that always increases the risks.)
- iii. The nature of the interactions. (The more frequent the interactions, and the greater their importance to the company, the greater risk they pose.)

1. In particular, it is important to ascertain whether there have been any dealings with the government that may be susceptible to improper payments. (For each such instance, it is important to understand the processes around such dealings, how any disputes or controversies were resolved, and to locate relevant backup documents.)

2. Examples of dealings that present risk include:

- a. The nature, volume and importance of any permits, licenses, visas, inspections, imports/exports, or other government approvals;
- b. Audits, assessments or findings by the government of non-compliance;
- c. Litigation matters or labour disputes;
- d. A need for expedited or special services from the government;
- e. Compensation payments or valuations involving government agencies (e.g., land, environment, etc.)

- iv. The nature of the controls in place. Ascertain, for example

1. whether the individuals who interact with government officials are aware of our anti-corruption policy and procedures, and what they say.
2. whether the individuals interact with government officials know where to go with questions about anti-corruption compliance, and how often they ask for guidance.

3. whether, how often, and the manner in which the individuals who interact with government officials have received anti-corruption training.
 4. whether there is appropriate supervision, oversight and approvals of any interactions with government officials, particularly where something of value is being provided.
 5. whether there is screening to ensure that individuals who interact with the government pose no ethical concerns
 6. the nature of the documents that are created reflecting interactions with government officials, including minutes of meetings, letters memorializing understandings, memoranda of understanding, request letters from the government seeking payments, internal authorization documents reflecting the reason for things of value being provided, and other relevant documentary materials.
 7. Obtain sample transaction documents reflecting the above, and ascertain who retains those records, how easily retrievable they are, and whether they contain adequate detail.
- b. For indirect interactions with government officials through third parties and other “high-risk third parties,” examples include
- i. The nature of the relationships (e.g., who are they, what are they doing, what are the compensation arrangements (including how much has been paid, whether the timing and structure creates incentives for improper conduct, and whether payments are offshore, in cash, or otherwise suspicious), and what is the purpose of the retention).
 1. The more extensive and important the services being provided, and the more being paid, the higher the risks.
 2. Note that charitable organizations may also be high-risk third parties where recommended by an official, affiliated with an official, or circumstances otherwise suggest that a charitable contribution may be diverted to an official or made to improperly influence an official.
 - ii. Which government agencies and officials the third parties interact with. If the agencies and officials have reputations for impropriety, the risks are higher.
 - iii. The nature of the controls in place. Ascertain
 1. whether the individual, unit, or site knows whether they engage with high-risk third parties
 2. whether there is screening of those who interact with the third parties to ensure there are no ethical concerns
 3. whether the individuals involved in retaining third parties do any sort of vetting or due diligence (or ask for help from legal) to determine whether third parties are high-risk, either because of a

history or reputation for impropriety, because they have a government affiliation, or due to other corruption-related red flags

- a. means of conducting vetting or due diligence vary with the nature and extent of third-party risk, and might include questionnaires, self-certifications, Internet and media searches, World Check searches, embassy and reference checks, litigation and criminal records, benchmarking of costs, site visits, interviews, and outside investigative assistance
 - b. red flags should be evaluated and resolved before retaining a third party²
 - c. due diligence should be documented, maintained in the Company's files, and periodically refreshed
4. how known high-risk third parties are treated, e.g.,
- a. are the agreements with the third parties reviewed by legal, as per the Policy
 - b. do the third parties have written agreements, with a clear scope of work and anti-corruption clauses that include anti-bribery representations and warranties, cooperation requirements, audit rights, flowdown provisions, and suspension and termination rights
 - c. are the third parties required or encouraged to receive anti-corruption training
 - d. are the invoices of the third parties monitored to ensure they have adequate detail as to the nature of the services provided and how amounts requested are calculated
 - e. do individuals involved in interacting with high-risk third parties obtain approvals before providing any benefits, such as meals, gifts, entertainment, travel, per diems, or other tangible or intangible goods or services to officials (or monitor and approve a third party's provision of things of value to officials)
 - f. is the work of the third parties reviewed to ensure that the work is being performed consistent with the agreement, and with the invoice being provided

² Red flags are any circumstance indicating a heightened risk of corruption, such as – e.g., recommendation to the Company by a government official, a close family or business relationship with a government official, lack of relevant experience, vague deliverables in contracts, shell company or unorthodox corporate structure, questionable background or reputation, refusal to sign antibribery pledge or compliance certifications, suggestion that a payment is needed to “make arrangements” or to “get approval”, vendor reputation for corruption or bypassing normal business channels, excessive payments for services rendered, other unusual requests for payment (e.g., offshore), incomplete or inaccurate documentation, lack of transparency in ownership or financial records, and other anomalies.

5. whether the individuals involved in retaining third parties are familiar with anti-corruption red flags, aware of our anti-corruption policy and procedures, and what they say.
 6. whether the individuals involved in retaining third parties know where to go with questions about anti-corruption compliance, and how often they ask for guidance.
 7. whether, how often, and the manner in which the individuals involved in retaining third parties have received anti-corruption training.
 8. the nature of the documents that are created reflecting interactions with high-risk third parties, including minutes of meetings, letters memorializing understandings, memoranda of understanding, request letters from the government seeking payments, internal authorization documents reflecting the reason for things of value being provided, and other relevant documentary materials.
 9. Obtain sample transaction documents reflecting the above and due diligence files, and ascertain who retains those records, how easily retrievable they are, and whether they contain adequate detail.
- c. For payments and things of value provided to government officials, consider, for example
- i. The nature of the payments or things of value (e.g., what are they, why are they being made, the value, etc.). The more frequently things of value are provided, and the more value they have, the higher the risk that they will be perceived after the fact as having been provided for improper purposes. Further, if the Company provides things of value to officials with discretionary authority over pending applications, disputes, or other matters, the risks are higher.
 - ii. The officials receiving the things of value. If the agencies and officials have reputations for impropriety, the risks are higher.
 - iii. The nature of the controls in place. Ascertain
 1. whether the individuals providing the things of value are aware of our anti-corruption policy and procedures, and what they say.
 2. whether the individuals providing the things of value know where to go with questions about anti-corruption compliance, and how often they ask for guidance.
 3. whether, how often, and the manner in which the individuals providing the things of value officials have received anti-corruption training.
 4. whether there are appropriate limits on the monetary value, frequency, and other conditions surrounding the provision of other things of value to officials, and the extent to which these are observed.

5. whether there is appropriate supervision, oversight, and approvals of any things of value being provided to government officials
6. the nature of the documents that are created reflecting things of value being provided, including request letters, explanations for why the payment is being made, how the amounts are calculated, memoranda of understanding, internal approvals, receipts, and other relevant documentary materials.
7. Obtain sample transaction documents reflecting the above, and ascertain who retains those records, how easily retrievable they are, and whether they contain adequate detail.

STEP 5: FOR FINANCE AND ACCOUNTING, DETERMINE
•(a) HOW PAYMENTS TO PUBLIC OFFICIALS AND OTHER HIGH-RISK PAYMENTS ARE BOOKED,
•(b) WHETHER THE RECORDS REFLECTING THOSE PAYMENTS ARE ADEQUATELY DETAILED AND RETRIEVABLE, AND
•(c) THE NATURE OF THE TRAINING AND CONTROLS IN PLACE RELATED TO FINANCE AND ACCOUNTING PERSONNEL

4. For Finance and Accounting, the questions are a bit different. Rather than focus on the nature of the interactions and the type and volume of payments and interactions, the focus instead is on personnel, how government related payments are reviewed and recorded, how relevant programs are managed, how relevant documents are retained, and other relevant internal controls. Again, more detailed sets of questions are contained in Attachment D. Examples of key questions include:
 - a. Personnel
 - i. whether members of finance and accounting are aware of our anti-corruption policy and procedures, and what they say.
 - ii. whether members of finance and accounting know where to go with questions about anti-corruption compliance, and how often they ask for guidance.
 - iii. whether, how often, and the manner in which members of finance and accounting have received anti-corruption training.
 - iv. audits of finance and accounting in topics related to strength of financial controls
 - b. Booking.
 - i. How are the payments to governments, government officials and high-risk third parties booked? Are they booked transparently and in an easily auditable manner? In assessing that, it is valuable to ask
 1. Are the narrative descriptions accurate and reasonably detailed
 2. Are the cost codes logical and clear
 - a. Are there separate codes in the chart of accounts reflecting government payments and payments to public officials

3. Who enters the cost codes for those payments (e.g., functional unit or accounting)
 4. Who enters the transaction in the GL (e.g., is it booked directly from the functional unit, or entered by accounting)
 5. Review sample entries in the GL for high-risk payments
 - ii. Note that the requirement to book payments accurately and in reasonable detail applies to all of the Company's expenditures.
- c. Records.
- i. Are there records reflecting high-risk payments
 1. Do they include the requests from the government, the internal consideration of the payments, and the proof of payment by auditable instrument
 2. Are those records accurate
 3. Do those records contain adequate detail
 4. How are records maintained/stored (centrally, requesting department, etc.)
 5. Are those records easily retrievable
 6. Review sample transaction sets/records
 - ii. Note that the requirement of complete and accurate records applies to all of the Company's transactions.
- d. Gatekeeping.
- i. What kind of invoice review takes place
 1. review for red flags, especially invoices and requested payments to governments or government officials, and third party intermediaries
 2. whether the math on invoices adds up
 3. whether required signatures are present
 4. whether the invoices are backed by contracts and confirmation the contracted-for services/goods were delivered
 5. whether the rates identified are consistent with government rates
 6. whether backup documents are attached, and whether they are accurate, complete, and free of evidence of inauthenticity
 7. whether the invoices contain adequate detail
 8. whether there has been vetting to determine that government bank accounts are official/legitimate
 - ii. For the below categories,
 1. Frequency
 2. How it is used, who is using it (e.g., more in some areas than others)
 3. Procedures/controls in place (e.g., what does the policy require, is the policy enforced, audits around it, segregation of duties, adequacy of training, what are the signoffs and limits)

4. Concerns around the category

a. Categories

- i. Employee T&E**
- ii. Procure to pay**
- iii. New vendor setup**
- iv. Emergency payments/expedited processing**
- v. Government payments**
- vi. AFEs**

ATTACHMENT A: PRELIMINARY RISK SCORECARD

Objective Factors		Compliance Culture	Weaknesses	Gatekeepers	Questions	Grade
TICPI score		Cash audits		Attorneys	Experience level	
Other factors		SOX audits			Ethical concerns	
		Supplier audits			Knowledge of processes	
		Contracting audits			Adherence to processes	
		Charitable contribution audits			Seriousness about processes	
		Strength - cash processes			Committed to anti-corruption, financial controls	
		Strength - contracting processes			Knowledge of anti-corruption law	
		Strength - supplier processes			Frequency of training	
		Strength - government payment processes			Ability to deliver training	
		Strength - T&E processes		Finance & Accounting	Experience levels	
		Strength - documentation processes			Ethical concerns	
		Strength - charitable contribution processes			Knowledge of processes	
		Hotline reports, investigations on F&A			Adherence to processes	
		Reliance on intermediaries			Seriousness about processes	
		Frequency of live anti-corruption training			Commitment to anti-corruption, financial controls	
		Frequency, extent of computer training			Knowledge of anti-corruption law	
		Past anti-corruption process concerns		Audit	Experience level	
		Compliance failures disciplined			Ethical concerns	
		Adequacy of Compliance Resources			Knowledge of processes	
					Adherence to processes	
					Seriousness about processes	
Objective Factors		Compliance Culture	Weaknesses	Gatekeepers	Questions	Grade
				Audit (cont.)	Commitment to anti-corruption, financial controls	
					Knowledge of anti-corruption law	
					Frequency of training	
					Ability to deliver training	
					Respect for audit findings	
					Committed to remedy weaknesses	

ATTACHMENT B: SAMPLE MAPPING

Functional Area	Names	Positions	Notes
Community Relations	John Doe	Community Relations Mgr.	Responsible for community projects
Customs & Logistics			
Environment			
Exploration			
Finance & Accounting (including taxes and royalties)			
Government Relations	Jane Doe	Govt. Rels. Mgr.	High level govt interactions
Health & Safety			
Human Resources (including labour relations)			
Immigration (including visas and work permits)			
Concessions and Leases			
Lands			
Legal (including litigation, corporate registrations, and government partnerships)	Jack Roe	Asst. Country Counsel	Responsible for litigation
Mines – Operational Permits			
--use of restricted goods			
--blasting			
--communications			
--vehicles			
Procurement & Contracts			
Security			

ATTACHMENT C: SAMPLE CHECKLIST

Areas – government contacts	Third party intermediaries	High-risk Payments	High-risk Agreements	Finance & Accounting
Community Relations and Projects	Lawyers	Per diems	Government owned business and government agencies	Petty Cash
Customs and Logistics	Accountants and Tax Advisors	Facilitating payments	Business owned by government official (relative)	T&E
Environment	Freight Forwarders	Meals, gifts, entertainment	Business referred by government official (relative)	AFEs
Exploration	Customs brokers	Travel	Intermediaries	Expedited/ emergency payments
Government Relations	Visa services	Direct support		Government payments
Health and Safety	Lobbyists/Door Openers	In-kind support		P2P
Human Resources	Permitting consultants	Charitable contributions		New Vendor setup
Immigration	Environmental consultants	Permits		
Concessions, and Leases	CR consultants	Taxes/royalties		
Lands	Land agents	Land compensation		
Legal	Tribal leaders	Visas		
Mining Operations	Recruitment firms	Customs payments		
Security	Contractors	Litigation settlements		
		Government inspection disputes		

**ATTACHMENT D
INTERVIEW OUTLINES**

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SUBJECT		SPECIFIC ISSUE	NOTES/COMMENTS
GENERAL BACKGROUND	Citizen of what country		
	Position		
	Year joined		
	Past position (if applicable)		
	Current responsibilities		
Reporting Line	Who reports to you?		
	To whom do you report?		
	How is responsibility divided within the department (who does what)		
State of Activities	What is the status of current activities in your department?		
	Do you anticipate needing any major licenses/permits in the next two years?		
	Do you anticipate any major capital investments in the next two years?		
	Do you expect any major changes in volume of import or exports in the next two years?		
	Do you expect any major change in the volume of personnel in/out of the country in the next two years?		
	Do you anticipate any major disputes/litigation in the next two years?		
General Impressions	Where do you see the greatest vulnerabilities in your department?		
	Are there any personnel of particular concern (including any in discretionary positions); in terms of performance? Ethics?		
	Are there departments of concern?		
	Have any problems been identified in the past with respect to corruption or fraud?		
	Have any past transactions been troubling to you?		
	Do you receive audit reports? If so, are any of concern to you?		
	Are there currently any process improvements underway with respect to anti-corruption or fraud?		
	Are there currently any issues or concerns with the government?		

	<p>Are there any major pending disputes with the government?</p> <p>Are there any vague or shifting legal or regulatory requirements? Any legal requirements difficult to comply with?</p> <p>Are there areas of frequent inspections from government?</p> <p>Are there threats of regulatory sanctions?</p> <p>Are there frequent delays in getting government services (e.g., concerns about extortion)? How harmful are the delays?</p> <p>Are there requests from government officials to employ relatives/friends?</p> <p>Are there requests from officials to hire particular third parties?</p> <p>Are there requests for kickbacks, gratuities, or other questionable payments from officials?</p> <p>Are you aware of any improper payments made to any official?</p>	
<p>Policies</p>	<p>Are there any anti-corruption policies or procedures that apply to your work? (Identify and collect)?</p> <p>How did you learn of these policies?</p> <p>What do the policies require?</p> <p>What is your sense of the extent to which the policies are followed?</p> <p>Whom would you contact with ethics/corruption questions or concerns?</p> <p>What reporting channels exist for ethics or corruption concerns?</p> <p>How did you become aware of the reporting channels?</p> <p>What means exist of following up on reports? Are investigations into ethical issues ever conducted? By whom?</p> <p>Aware of any reports on ethics issues not investigated?</p> <p>Are you aware of any past violations?</p>	
<p>Training & Tone</p>	<p>Have you received training on the policies?</p> <p>Was the training live or online?</p> <p>How frequently do you receive the training?</p> <p>Who delivers the training and who is covered by it?</p>	

	<p>Does management (at all levels) emphasize ethical behavior? How?</p> <p>Does management emphasize compliance with company policies?</p> <p>Does management emphasize the importance of understanding legal and regulatory obligations, and take a zero tolerance approach to failing to following legal obligation?</p> <p>Does your supervisor emphasize the importance of ethical practice and compliance with company policies? Do most supervisors?</p>	
<p>Affiliation with Government</p>	<p>Do you or other employees have positions as officials, directors or advisors to the government (e.g., on the board of a State-Owned Enterprise)? If 'yes', please identify individual and government body.</p> <p>Do you have any close family that is employed with the government? If 'yes', please identify individual and government body.</p> <p>Is there any policy or procedure regarding the disclosure of a government connection?</p> <p>Did the HR department screen for any connection to government?</p> <p>(If applicable) what is the nature of the interaction between the company and the government entity in which employee or relative is involved?</p> <p>(If applicable) does the employee/relative have any role or decision making authority with respect to Barrick business?</p> <p>(If applicable) is there a screen or other control to prevent the employee/relative from making decisions with respect to Barrick?</p>	
<p>Overview of Government Interaction (see specific functional areas below)</p>	<p>List of government interactions occurring in your department.</p> <p>Government bodies involved (local, provincial, national, tribal, international, legislative, executive, judicial, SOEs)</p> <p>Who are the personnel involved in such interactions?</p> <p>What is the nature of the interaction?</p>	

<p>Government Support</p>	<p>How frequent is the interaction? Does your department provide any of the following forms of support to government entities or officials?</p> <ul style="list-style-type: none"> • Recurring government support by agreement (e.g., lodging, meals, office space, stipend for administrative costs, etc.) • Per diem, allowances, meeting attendance fees • Donations (to government, charity, or community organization), cash or in-kind • Travel to, on, and off site (including use of any company or commercial aircraft, travel expenses) (is it directly booked or reimbursed?) • Gifts, meals, entertainment • Scholarships • Sponsorship of conferences • Political contributions • Facilitating payments <p>If the answer to any of the below is 'yes', indicate:</p> <ul style="list-style-type: none"> • recipients • purpose • frequency • how documented • whether MOUs are in place • company personnel involved • amount/basis for calculation • applicable policies • approval process • payment (method and documents) • how is it coded • how does record-keeping, reporting, monitoring occur • get some samples 	
<p>Permits/ Licenses</p>	<p>Does your area require any government licenses and permits (e.g., water, electricity, blasting, communications, exploration)?</p> <p>How often must licenses be renewed?</p>	

	<p>Who are the company personnel involved in the renewal? Are there any third parties involved? If so, who are they and what role do they play? What process is followed to obtain licenses and permits? Are any payments required for the licenses/permits? If 'yes,' who is the government recipient? How are payments calculated? (Are there any additional fees beyond official rates?) What is the approval and payment process? <ul style="list-style-type: none"> • What policies and procedures are followed? • Who makes request, who approves, and what backup documents are needed? • What is the payment process? • What is the method of payment? How is the documentation regarding payment filed? Who are the third parties your department uses? Are any of the third parties owned or controlled by the government? Do any have government officials among the owners? Do you do any checking of that? If so, what? Do any of the third parties interact with the government on behalf of Barrick or your department? How was this third party selected? Were any of the third parties recommended by the government or a government official? Are there any policies for selecting, contracting with, or dealing with third parties? (e.g., vendors, contractors, agents, consultants) How does sole sourcing, competitive bidding, or tenders work in your department? How does local procurement work in your department? Are there policies or procedures on sole sourcing, competitive bidding, tenders, and local procurement? Is there a process to ensure that the best qualified vendor for the best price is found? What due diligence is conducted on third parties? Who conducts the due diligence?</p>
<p>Contracts & 3rd Parties (for non-contracts/supply chain personnel)</p>	

	<p>Are any of these reviewed/conducted?</p> <ul style="list-style-type: none"> • Questionnaire of ownership and history • Adverse news reports • Verification of registration, business address • Finances, litigation, corruption record • Examination of relationship with/involvement of government officials • Comparison of offered rates against market rates • Site visits • Embassy and Reference checks • Interviews 	
	<p>What would be considered a red flag in the due diligence process?</p>	
	<p>How is due diligence documented? Where are records retained?</p>	
	<p>Is there a policy on retaining records on due diligence?</p>	
	<p>Have any third parties been hired that you think should not have been?</p>	
	<p>Have you had any concerns or problems with third parties?</p>	
	<p>For local procurement decisions, do you verify that there are no immediate government contacts (e.g., not owned by government or government officials, related to government officials, referred by government officials)?</p>	
	<p>How do you handle it if you find that a third party has immediate government contacts?</p>	
	<p>Does your department require written contracts with all third parties? If so, which ones? How do you determine?</p>	
	<p>What is the approval process for contracts? When does Legal get involved?</p>	
	<p>Are there specific approvers? Are standard contract terms used? Are there specific anti-corruption safeguards?</p>	
	<p>Do the contracts related to your unit contain ethics/anti-bribery representations and covenants?</p>	
	<p>Do contracts contain audit rights for ethics/corruption issues?</p>	
	<p>Are there termination rights for ethics/corruption issues?</p>	
	<p>What steps does the company/department take to ensure that</p>	

	<p>third parties do not engage in unethical or corrupt conduct on its behalf?</p>
	<p>Are any ethics procedures/policies distributed to third parties?</p>
	<p>Do third parties have to sign periodic ethic/anti-bribery pledges? If so, how frequently and by whom?</p>
	<p>Is there any monitoring of compliance with ethics anti-corruption?</p>
	<p>Are third parties given hotline or whistleblower information?</p>
	<p>Is there any training of third parties on ethics/anti-corruption?</p>
	<p>Do you have any concerns regarding third party selection, contracting or monitoring?</p>
	<p>Do you have any concerns regarding integrity of third parties?</p>
	<p>Has the government ever insisted on honouring contractors with a local supplier?</p>
	<p>If so, did the government own these contractors or was the contractor closely connected to the government?</p>
	<p>Are there policies and procedures with respect to approval, processing and documentation of payments to third parties?</p>
	<p>What is the process?</p>
	<p>How are third party fees determined?</p>
	<p>Are there controls in place to ensure that appropriate fees are charged/paid? If yes, describe.</p>
	<p>Have there ever been charges that have concerned you/were unrecognizable in invoices of third parties dealing with government?</p>
	<p>Have you ever audited third party files/documentation? If so, under what circumstances?</p>
	<p>How are third party payments documented and filed?</p>
	<p>Does the government perform any audits or inspections related to your area?</p>
	<p>If so:</p> <ul style="list-style-type: none"> • Who are the government authorities/officials involved? • How frequently?

Third Party Payments

Gov't Reviews, Disputes (Audits, Assessments/ Penalties, Disputes/

<p>Prosecutions)</p>	<ul style="list-style-type: none"> Who are the personnel and/or third parties interacting with the officials? Are there policies/procedures regarding handling inspection/audit notice or arrival of government inspection/audit team? What has been the outcome of the audits/inspections? Are there any current controversies or disputes regarding an external audit or inspection? If the company disagrees with the outcome of an external audit or inspection, what steps can/does it take? How is the issue resolved? In the case of a dispute regarding audit or an external inspection, who are the personnel/departments involved? Is legal involved? Are there ever negotiations regarding external audits/inspections? Are there ever requests from officials for payments to “make the problem go away?” Is there litigation on audit/inspection results? Is there any monitoring of third party handling of disputes with authorities? Are there any concerns on this issue?
<p>Regulatory Compliance</p>	<ul style="list-style-type: none"> Does the government monitor the company’s compliance with applicable laws, regulations and standards relevant to your area? How does the monitoring occur? Does the company have to submit required reports? Are there periodic inspections? Other? What is the process to be followed in that monitoring? (e.g., filing processes, relevant laws/regulations, etc.) Who are the relevant government authorities? Who are the company personnel that interact with them? What is the nature and frequency of the interaction? Are any third parties involved in the interaction? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)

Other Government Compensation	Does the company make any other payments to the government related to your area? For what purpose?	
	Who are the relevant government authorities? Who are the company personnel that interact with them?	
	What is the nature and frequency of the interaction?	
	What is the approval process?	
	If payments are made, how are the rates calculated?	
	Are fees beyond the official or gazetted rates ever paid?	
	How are these payments documented?	
	Are any third parties involved in the interaction? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)	

2. COMMUNITY RELATIONS		
Community Relations	What types of community support/outreach and programs does the Department participate in? (e.g., health, education, economic development, etc.)	
	Which personnel are involved in community programs?	
	Which personnel are responsible for implementing and overseeing community programs? (If third parties are responsible for implementation, see Contracts/Dealing with Third Parties module.)	
	Who considers and approves community programs and related expenditures?	
	Who suggests community programs? (e.g., government officials, community members, charities, employees, etc.)	
	What is the process for requesting/initiating community programs?	
	What is the process for considering and approving program requests?	
	How are community programs implemented? (e.g., grants, ongoing monetary support, in-kind support, etc.)	
	Are government agencies/officials involved with program implementation?	
	How does the Department verify that program resources are used for their intended purposes?	

	<p>How are payments documented and recorded?</p> <p>Are there government tax credits or other incentives?</p> <p>Are any government approvals required for community programs?</p> <p>Do government agencies/officials ever become involved in disputes between the community and the Company?</p> <p>Who are the relevant government authorities and the company personnel that interact with them?</p> <p>What is the nature of the interaction? How frequently?</p> <p>Are the officials paid?</p> <p>What is the approval process of payment?</p> <p>How is the rate for payment calculated?</p> <p>Are any fees paid beyond the official or gazetted rates?</p> <p>How are payments documented and recorded?</p>
<p>Community Projects</p>	<p>What types of community projects does the Department participate in? (e.g., schools, hospitals, roads, irrigation, etc.)</p> <p>Which personnel are involved in community projects?</p> <p>Which personnel are responsible for executing and overseeing community projects?</p> <p>Who considers and approves community projects?</p> <p>Who suggests community projects? (e.g., government officials, community members, charities, employees, etc.)</p> <p>What is the process for requesting community projects?</p> <p>What is the process for considering and approving project requests?</p> <p>Does the company implement or build the project? (If the project is implemented/built by a third party, see Contracts/ Dealing with Third Parties & Third Party Payments modules)</p> <p>(If applicable) is the third party selected based on government recommendations? If so, how is it handled?</p> <p>(If applicable) is the third party a government owned or controlled contractor? If so, how is that handled?</p> <p>How are payments controlled (e.g., monitoring progress on projects; ensuring no over-invoicing)?</p> <p>How are payments documented and recorded?</p>

	Are there government tax credits or other incentives?	
	Are any government approvals required for community projects?	
Community Donations and Charitable Contributions	Describe the types of donations (e.g., schools, health, etc.).	
	Personnel involved in providing donations	
	Who considers and approves requests for donations?	
	Who carries out and oversees projects?	
	Who is the source of the request? (e.g., government officials, community members, charities, etc.)	
	What is the process for requesting donations?	
	What is the process for considering a donation and its approval?	
	How is the donation provided?	
	How is the donation documented?	
	Are there government tax credits or other incentives?	
Are any government approvals required for donations?		
	(See Licenses and Permits module)	
Licenses and Permits		
Other Gov't Compensation	(See Other Government Compensation Module)	
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)	
Gov't Reviews, Disputes	(See Government Reviews Disputes (Audits, Assessments/Penalties, Disputes/Prosecutions) module))	
Government Support	(See Government Support module)	
3. CUSTOMS AND LOGISTICS		
Import Processes	Into what ports are imports shipped?	
	What is the volume of imports?	
	Who handles imports for the company?	
	Who are the personnel involved? What are their roles? (particular focus on those that interact with government)	
	Who are the third parties involved in the import process?	

	<ul style="list-style-type: none"> • Provide an overview of the role of each (e.g., custom clearance, freight forwarding) • Do any of the third parties have government owners/connections • Provide the contracts <p>Are any licenses required (e.g., bonded warehouse, import licenses for particular goods/equipment)?</p> <p>What is the process for obtaining the license?</p> <p>What/which government body/official grants the license?</p> <p>Who are the company personnel involved?</p> <p>Are any third parties involved? If so, (see Contracts/Dealing with Third Parties & Third Party Payments modules).</p> <p>What is the license/permit application process?</p> <p>What is the approval process for payments?</p> <ul style="list-style-type: none"> • Are there applicable policies/procedures? • How are requests made? Who approves them? What backup documents are provided? • What is the process for payment? • What is the method of payment (e.g., cash, check, wire transfer)? <p>Do the permits need to be renewed? How frequently?</p>
<p>Import Clearance</p>	<p>Who are the relevant personnel involved in import clearance? Provide an overview of their roles.</p> <p>Who/what are the relevant government officials/bodies responsible?</p> <p>What is the applicable legal/regulatory framework and the relevant exemptions?</p> <p>Are payments made directly or through a third party?</p> <p>Are invoices reviewed to ensure correct amount has been paid? Audits?</p> <p>Have there been charges of concern or unrecognized</p>

	<p>entries in third party invoices (if applicable)?</p> <p>Are there ever fees paid that are not formally gazetted?</p> <p>What are the challenges in this process?</p> <ul style="list-style-type: none"> • Difficulties complying with laws, regulations or documentary requirements? • What happens when the good are needed urgently? • Are there ever threats or delays from the government? If so, how is the issue resolved? • Are there ever requests for facilitating payments? • Are there requests for improper payments? <p>Are there ever errors or disputes in this process? If so, how are they resolved? (e.g., what if a third party improperly classified/valued goods and this is caught by customs prior to clearance? Or the required documents are missing? Etc...)</p> <p>Do you have any concerns regarding how challenges or errors are resolved?</p>	
<p>Export Processes</p>	<p>Out of what port does the company export?</p> <p>What is the volume of exports?</p> <p>Who handles exports for the company?</p> <p>Who are the personnel involved? What are their roles? (particular focus on those that interact with government)</p> <p>What licenses are required (e.g., export licenses)?</p> <p>What is the process for obtaining the license?</p> <p>What/which government body/official grants the license?</p> <p>Who are the company personnel involved?</p> <p>Are any third parties involved? If so, (see Contracts/Dealing with Third Parties & Third Party Payments modules).</p> <p>What is the license application process?</p>	

	<p>What is the approval process for payments?</p> <ul style="list-style-type: none"> • Are there applicable policies/procedures? • How are requests made? Who approves them? What backup documents are provided? • What is the process for payment • What is the method of payment (e.g., cash, check, wire transfer)? <p>Do the permits need to be renewed? How frequently?</p>	
<p>Export Clearance</p>	<p>Who are the relevant personnel involved in export clearance? Provide an overview of their roles.</p> <p>Who/what are the relevant government officials/bodies responsible?</p> <p>What is the applicable legal/regulatory framework and the relevant exemptions?</p> <p>Are payments made directly or through a third party?</p> <p>Are invoices reviewed to ensure correct amount has been paid? Audits?</p> <p>Have there been charges of concern or unrecognized entries in third party invoices (if applicable)?</p> <p>Are there ever unofficial or non-gazetted fees paid?</p> <p>What are the challenges in this process?</p> <ul style="list-style-type: none"> • Difficulties complying with laws, regulations or documentary requirements? • Are there ever threats or delays from the government? If so, how is the issue resolved? • Are there ever requests for facilitating payments? • Are there requests for improper payments? <p>Are there ever errors or disputes in this process? If so, how are they resolved?</p> <p>Do you have any concerns regarding how challenges or errors are resolved?</p>	

Gov't Reviews, Disputes	(See Government Reviews, Disputes module)	
Other Government Interactions	Are there any other government interactions within your group that have not been addressed above? (e.g., ports authority, police, etc.)	
	Describe the nature of the interaction.	
	What/which government bodies/officials are involved?	
	Who are the company personnel involved?	
	What is the nature, purpose, and frequency of the interactions with government?	
	What is the process for payments to the government? Who provides approval? How is payment documented?	
	Are there any particular concerns or challenges with respect to these interactions?	
	Do government officials ever request payment to address these challenges?	
Regulatory Compliance	(See Regulatory Compliance module)	
Other Gov't Compensation	(See Other Government Compensation Module)	
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)	
Government Support	(See Government Support module)	
4. ENVIRONMENT		
Permits	What permits does the company require related to your area?	
	Have those permits been acquired, sought, or renewed in the last year?	
	What is the process followed in those interactions with government? (e.g., filing processes, relevant laws/regulations, etc.)	
	Who are the relevant government authorities and the	

	company personnel that interact with them?	
	What is the nature of the interaction? How frequently?	
	How does payment for permits occur?	
	What is the approval process of payment?	
	How is the rate for payment calculated?	
	Are any fees paid beyond the official or gazetted rates?	
	How are payments documented?	
	What are the challenges/issues/concerns in obtaining permits? (e.g., delays, denials, requests for unofficial payments, etc.)	
	Who keeps track of the permits, what they require, when they are due for renewal; etc.? Is there a log or register?	
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)	
Regulatory Compliance	(See Regulatory Compliance Module)	
Other Gov't Compensation	(See Other Government Compensation Module)	
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)	
Government Support	(See Government Support module)	

5. EXPLORATION	
Exploration Permits	<p>How are mineral rights owned in the country (owned by government, community, etc.)?</p> <p>What types of land permits are required (e.g., exploration and mining licenses, etc.)?</p> <p>Have the requisite permits been acquired, sought or renewed in the last year?</p> <p>What is the process for acquiring, seeking or renewing a permit?</p> <p>Are any new major licenses or renewals currently required? Upcoming?</p> <p>Who are the company personnel involved in obtaining the licenses?</p> <p>What/who are the government bodies and officials involved in the process?</p> <p>What is the process that is followed in these interactions (e.g., filing process, relevant laws/regulations, etc.)?</p> <p>What is the application process for land permits?</p> <p>What is the government approval process? Is there a government hearing?</p> <p>Are payments made to a government body for land permits?</p> <p>How are rates of payment calculated?</p> <p>Are any additional fees beyond the official or gazetted rates ever paid?</p> <p>What is the approval process for payments?</p> <p>What is the documentation required for payments?</p> <p>Are there any challenges in the process?</p> <ul style="list-style-type: none"> • Unjustified delays • Denials • Requests for payments to speed up

5. EXPLORATION

	<p>process or ensure approval</p> <ul style="list-style-type: none"> • Other concerns 	
<p>Other Government Interactions</p>	<p>Describe the nature and frequency of other government interactions, competent authorities, and responsible personnel (whether Department personnel or Company personnel from other sites/departments). Consider the following functions:</p> <ul style="list-style-type: none"> • Customs and logistics; • Environment; • Health and safety; • Immigration; • Operational licenses permits (e.g., blasting, communications, vehicles, etc.) • Security; • Other <p>Does the company make any other payments to the government related to your area? For what purpose?</p> <p>Who are the relevant government authorities?</p> <p>Who are the company personnel that interact with them?</p> <p>What is the nature and frequency of the interaction?</p> <p>What is the approval process?</p> <p>If payments are made, how are the rates calculated?</p> <p>Are fees beyond the official or gazetted rates ever paid?</p> <p>How are these payments documented?</p> <p>Are any third parties involved in the interaction? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)</p>	

5. EXPLORATION	
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Regulatory Compliance	(See Regulatory Compliance Module)
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)
Government Support	(See Government Support module)
Other Gov't Compensation	(See Other Government Compensation Module)

6. FINANCE AND ACCOUNTING

<p>Questions for Controller/Accounting Manager Regarding General Perception</p>	<p>What are the key challenges you encounter in doing your job?</p> <p>Are there particular times of the year or month that are more challenging?</p> <p>Do you feel that you have adequate staffing and resources at your disposal to do your job?</p> <p>What systems and processes have you put in place?</p> <p>Are there any areas targeted for further improvement?</p> <p>What are the greatest vulnerabilities in your area from your perspective?</p> <p>Are there any personnel or departments of particular concern from your standpoint? (e.g., by submitting incomplete or inaccurate documentation, failing to pay back their advances, circumventing controls)</p> <p>Are you ever pressured to approve payments quickly? If so, is it from certain groups?</p> <p>(If applicable) Does the pressure arise when you believe there's a problem or if something is not right about the back-up documentation?</p> <p>How do you handle such pressure?</p> <p>Do you have any concerns about third parties?</p> <ul style="list-style-type: none"> • reputation for bribery • history of submitting false or misleading documentation • requiring payment in cash or to offshore accounts • payment to entities controlled by government officials or their close associates <p>What are the greatest concerns of the finance functions?</p>
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6. FINANCE AND ACCOUNTING

	<ul style="list-style-type: none"> • Cash payments? • Expense reimbursements? • Third party contacts or payments? 	
	<p>What is your degree of confidence in finance personnel?</p>	
	<p>What is the audit schedule? Is there a particular focus to the audit?</p>	
	<p>How is the audit program set?</p>	
	<p>Having seen audit reports, what concerns you the most coming out of them? What is being done in response to audit recommendations?</p>	
	<p>What government agencies are you most concerned about?</p>	
	<p>Reasons for your concern?</p> <ul style="list-style-type: none"> • Vague or shifting tax, royalty or other requirements • Difficulty of compliance • Threats of regulatory sanction • Harassment and frequent delays (e.g., to extort payment) • Reputation for bribery • Request for kickbacks, gratuities, other questionable payments 	
	<p>Any past problems identified?</p> <ul style="list-style-type: none"> • Troubling past transactions • Transactions recorded in a manner that masks government payments (e.g., wrong transaction description or account) 	
	<p>What is the procedure for delegating authority?</p>	
	<p>Are there concerns regarding payments made without authorized approvals? (e.g., by unauthorized persons or in amounts beyond authorized limits)</p>	

6. FINANCE AND ACCOUNTING

	<p>If so, is there a pattern in terms of personnel/departments involved?</p> <p>What is the cause? How can it be addressed?</p> <p>How are payments requests/backup documentation maintained?</p> <ul style="list-style-type: none"> • Centrally vs. with the requesting department • Filed manually vs. online/automated <p>To what extent are payment records readily accessible? Any recommendations for improvement?</p>	
<p>Finance Department's Gatekeeper Role</p>	<p>How does the finance department review payments before approving/issuing funds? (e.g., to what extent does the role of finance involve checking for approvals by authorized signatories vs. substantive review?)</p> <p>Concerns around AFE process?</p> <p>Concerns around emergency payments? (e.g., "urgent" requests for payment, unusual or unexpected high-level management interest or involvement in processing payments, etc.)</p> <p>Does the finance department check to ensure:</p> <ul style="list-style-type: none"> • Authorized and required signatures are present • Segregation of duties is observed? • The math adds up • That required backup documents are attached and consistent with the request • Backup documents are accurate, complete, and free of suspicious notations or other indicia of inauthenticity • Rates for government services (visas, work permits, etc.) are consistent with official government rates 	

6. FINANCE AND ACCOUNTING

<ul style="list-style-type: none"> • Third parties aren't paid without delivering contracted-for goods/services and are not overpaid or double paid • There are no additional, unofficial payments handled by third parties • Other indicators of suspicious payments are understood, whether related to the invoice characteristics; third-party relationships and activities; amount, currency, location or recipient of payment or other payment instructions; variances from budget; etc. • That government bank accounts and payees are correct or legitimate 	
<p>Are payments to governments coded to clearly indicate the purpose?</p>	
<p>Who handles the coding of payments?</p>	
<p>Do functional units determine the codes?</p>	
<p>If so, what training is given them?</p>	
<p>Who books transactions?</p>	
<p>Is that F&A, or do functional units book directly to the GL?</p>	
<p>What monitoring is done to ensure ledgering is correct and appropriate?</p>	
<p>What's the message to staff regarding speaking up with concerns? Is there a "reporting up" culture?</p>	
<p>To what extent do finance staff raise questions/concerns regarding payment requests?</p>	
<p>To what extent does management provide support to address problems that you see?</p>	
<p>What are the procedures around use of cash?</p>	
<p>How frequently is it used? Are there issues or concerns?</p>	
<p>What is the extent of cash use?</p>	

6. FINANCE AND ACCOUNTING

<ul style="list-style-type: none"> • Prevalent in the country • Is banking readily available and reliable • Are there any developments in this area (i.e. moving away from cash) 	
<p>Is there a written manual regarding cash use?</p> <p>Describe petty cash procedure/controls.</p> <ul style="list-style-type: none"> • Forms of requests • Required supporting documents • Required approvals 	
<p>Is there any group/personnel that is always trying to get cash? If so, please identify them.</p> <p>Do you have any concerns about this?</p>	
<p>Are petty cash procedures followed closely? Are there any concerns about abuses or violations of the procedure?</p>	
<p>Are there departments or employees who regularly fail to follow procedures? If so, please identify them.</p> <ul style="list-style-type: none"> • Failing to submit complete or accurate forms • Failing to acquit advances (Does the department remove from the employee's salary/wages any amount not acquitted in a particular period?) • Failing to submit backup documents • Using cash for unauthorized purposes (e.g., personal gain; gain of government officials) 	
<p>Has disciplinary action ever been taken for failure to follow procedures?</p>	
<p>Are there any finance department personnel who do not observe required petty cash procedures?</p> <ul style="list-style-type: none"> • Not checking for required signatures 	

6. FINANCE AND ACCOUNTING

	<ul style="list-style-type: none"> • Not filling out required information on petty cash vouchers • Issues cash to employees with outstanding advances • Failing to observe required segregation of duties • Failing to perform required physical verification of cash and reconciliations (cash on hand, petty cash GL reconciliations)
Taxes	<p>What taxes are payable by the company (e.g., payroll, corporate, goods/services, contractor, withholding, etc.)</p> <p>What are the applicable laws, regulations and contracts in connection with taxes payable?</p> <p>Are there issues around the clarity/ambiguity and administrability of taxes?</p> <p>What/who are the relevant government bodies/officials?</p> <p>Who are the company personnel involved?</p> <p>What is the process for calculating and paying taxes?</p> <p>What is the process for approval, documentation, and payment of taxes?</p> <p>Are there any concerns regarding this process?</p>
Royalties	<p>What royalties are required to be paid?</p> <p>What are the applicable laws/regulations/contracts?</p> <p>Is there pressure on the company to pay a larger government stake or higher royalties?</p> <p>What/who are the relevant government entities and officials?</p> <p>Who are the company personnel involved?</p> <p>What is the process for calculating and payment</p>

6. FINANCE AND ACCOUNTING

	of royalties?	
	What is the process for approval, documentation, and payment of royalties?	
	Are there any concerns regarding this process?	
Government Interactions and Payments	Are there any other interactions between the finance department and the government?	
	What is the nature and frequency of these interactions?	
	What/who are the government entities/officials involved?	
	Who are the company personnel involved in these interactions?	
	Are payments made to the government?	
	Are these payments initiated by the Finance department or other departments?	
	Is there a particular process that applies to payments to government entities or government officials?	
	How much is paid? How is the amount calculated?	
	What documentation and approval process is followed?	
	What is the method of payment?	
	How are records kept?	
	How is segregation of duties observed?	
	Are there any concerns about requests for unofficial/improper non-gazetted payments?	
	(See Government Reviews, Disputes module)	
Gov't Reviews, Disputes		
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)	
Government Support	(See Government Support module)	

7. GOVERNMENT RELATIONS

Lobbying	<p>What are the issues on which the company lobbies the government? (explain past and current issues)</p> <p>Which government bodies and officials are lobbied?</p> <p>Which company personnel are involved in the lobbying?</p> <p>Are there any recurring problems with the government bodies/officials?</p> <p>Are lobbyists/consultants/door openers ever used?</p> <ul style="list-style-type: none"> • If so, identify them. • On what issues are they used? • How are these third parties selected? <p>Do government officials ever recommend that the company use certain third parties to negotiate/resolve disputes or issues?</p> <p>If the answer to the above is 'yes,' how is the recommendation handled?</p> <p>(See Contracts/Dealing with Third Parties & Third Party Payments modules)</p> <p>How are third parties compensated for their work?</p> <p>What are some of the challenges and concerns in this area?</p> <p>Are there ever requests from government officials for payments, favours, gratuities, etc. in exchange for ensuring a positive outcome?</p> <p>If 'yes,' how is the request handled?</p> <p>(See Government Support module)</p> <p>(See Licenses and Permits module)</p>
Gov't Support Licenses and Permits	

7. GOVERNMENT RELATIONS

Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Other Gov't Compensation	(See Other Government Compensation Module)
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)

8. HEALTH AND SAFETY	
Permits	<p>What health and safety permits does the company require (e.g., equipment licenses, medical registrations, nuisance/danger of exploitation, protection of natural habitats, flora/fauna, climate/emissions, water)?</p> <p>Have those permits been acquired, sought, or renewed?</p> <p>What is the process followed in those interactions with government? (e.g., filing processes, relevant laws/regulations, etc.)</p> <p>Who are the relevant government authorities and the company personnel that interact with them?</p> <p>What is the nature of the interaction? How frequently?</p> <p>How does payment for permits occur?</p> <p>What is the approval process of payment?</p> <p>How is the rate for payment calculated?</p> <p>Are any fees paid beyond the official or gazette rates?</p> <p>How are payments documented?</p> <p>What are the challenges/issues/concerns in obtaining permits? (e.g., delays, denials, requests for unofficial payments, etc.)</p> <p>(See Regulatory Compliance Module)</p>
Regulatory Compliance	(See Regulatory Compliance Module)
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules)
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Government Support	(See Government Support module)
Other Government Compensation	(See Other Government Compensation module)

9. HUMAN RESOURCES

Recruiting and Hiring

What are the sources of candidates and referrals?	
Are there any local laws/regulations regarding recruiting/local employment?	
Are candidates ever referred by government officials?	
If so, do the referrals occur in particular areas and relate to particular officials?	
How are referrals from government officials handled?	
Are there applicable policies/procedures regarding referrals from government officials?	
How are candidates vetted?	
Does the hiring process include verifying whether the candidate is a government official or close relative/associate of a government official? If so, how?	
Are any employees presently government officials or close relatives of government officials? How is that handled?	
Does the hiring process vet for criminal records or investigations related to fraud or ethics in past positions? If so, how?	
Are there applicable policies/procedures concerning vetting candidates on their relationship with government officials, criminal history, or fraud or ethical problems in past positions?	
Are any third parties involved in the hiring process (e.g., in referring or vetting candidates)?	
If the answer to the above is 'yes,' see Contracts/Dealing with Third Parties & Third Party Payments modules.	

9. HUMAN RESOURCES

	Do employment contracts require compliance with company policies/procedures on ethics/anti-corruption?	
Training Requirements	<p>What are the local laws regarding required training for employees?</p> <p>Are there any interactions with government officials in connection with training or regulation of training?</p> <p>Is there a training levy?</p> <p>If the answer to the above is 'yes'</p> <ul style="list-style-type: none"> • To whom is the levy paid and on what basis? • How is the levy amount calculated? • How are payments approved? • Is the approval pursuant to a policy/procedure? • How is the request made for payment? • Who is the authorized approver? • What backup documents are reviewed? • What is the recordkeeping/filing process for records of payments? 	
Labour Agreements	<p>Is the government involved in negotiating, witnessing, or enforcing labour agreements?</p> <p>If so, who/what are the government officials/bodies involved?</p> <p>Who are the company personnel involved?</p> <p>What is the process followed?</p> <p>Are any payments made to the government (e.g., per diems)?</p> <p>If so, what is the approval process for payment?</p> <p>How are amounts determined?</p> <p>What is the payment process?</p> <p>Are there any particular challenges?</p>	

9. HUMAN RESOURCES

	<ul style="list-style-type: none"> • Are there requests from government officials for improper payments? • Other concerns? <p>How are these issues resolved?</p>
Labour Disputes	<p>Is the government involved in mediating or adjudicating disputes?</p> <p>Who/what are the government officials/bodies involved?</p> <p>Who are the company personnel involved?</p> <p>What is the process followed?</p> <p>Are any payments made to the government (e.g., filing fees, per diems, etc.)?</p> <p>If so, what is the approval and payment process? How are amounts determined?</p> <p>Are any third parties involved in the process? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)</p> <p>Are there any particular challenges?</p> <ul style="list-style-type: none"> • Are there requests from government officials for improper payments? • Other concerns?
Union Elections	<p>How are these issues resolved?</p> <p>Is the government involved in union elections?</p> <p>Who/what are the government officials/bodies involved?</p> <p>Who are the company personnel involved?</p> <p>What is the process followed?</p> <p>Are any payments made to the government (e.g., filing fees, per diems, etc.)?</p> <p>If so, what is the approval and payment process? How are amounts determined?</p> <p>Are any third parties involved in the process? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)</p>

9. HUMAN RESOURCES

	<p>Are there any particular challenges?</p> <ul style="list-style-type: none"> • Are there requests from government officials for improper payments? • Other concerns? 	
<p>Employee Benefits and Related Government Payments</p>	<p>Are there any government interactions (licenses, regulation, direct services, inspection, etc.) for such things as: medical services, state-owned insurance and workers' compensation, payroll taxes or other contributions for employees, etc.)?</p> <p>Describe the nature and frequency of interactions with government officials.</p> <p>What/who are the government bodies and officials involved?</p> <p>Who are the company personnel involved?</p> <p>What is the process followed for interactions with government officials?</p> <p>Are any payments made to government officials?</p> <p>If yes, what is the process for obtaining approval for a payment?</p> <p>Are there any challenges in this regard? How are the challenges resolved?</p> <p>Do any third parties interact with the government on the company's behalf in relation to HR services? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)</p> <p>(See Government Reviews, Disputes module)</p> <p>(See Government Support module)</p>	
<p>Gov't Reviews, Disputes Government Support</p>		

9. HUMAN RESOURCES

Regulatory Compliance	(See Regulatory Compliance Module)	
Other Government Compensation	(See Other Government Compensation module)	

10. IMMIGRATION

Visas

Who are the relevant authorities and officials in obtaining visas?	
Who are the company personnel involved?	
What are the types of visas required (e.g., visitor, business, working resident, etc...)?	
What is the process followed to obtain a visa (e.g., filing processes, relevant laws/regulations, etc.)?	
Are payments made to obtain visas?	
Who is the government recipient of such payments?	
How is the rate of payment calculated?	
Are fees beyond the official or gazetted rates ever paid?	
What is the approval process for payments? <ul style="list-style-type: none"> • Are there applicable policies/procedures? • How are requests made? Who approves them? What backup documents are provided? • What is the process for payment? 	
What is the method of payment (e.g., cash, check, wire transfer)?	
What is the documentation required for such payment and how is it filed in the company? (e.g., within the department, send to accounting)	
Are any third parties involved in the process of obtaining visas? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)	
What are the challenges encountered with	

10. IMMIGRATION

	<p>government in obtaining visas?</p> <ul style="list-style-type: none"> • Delays • Denials • Threats <p>Other?</p> <p>How frequent? How are these challenges handled?</p> <p>Are there requests from the government officials for facilitating payments or other payments?</p>	
<p>Work Permits</p>	<p>Who are the relevant authorities and officials in obtaining work permits (local/district, provincial, national, tribal, international, judicial, state-owned enterprises)?</p> <p>Who are the company personnel involved?</p> <p>What are the types of work permits required?</p> <p>What is the process followed to obtain a work permit (e.g., filing processes, relevant laws/regulations, etc.)?</p> <p>Are payments made to obtain work permits?</p> <p>Who is the government recipient of such payments?</p> <p>How is the rate of payment calculated?</p> <p>Are fees beyond the official or gazetted rates ever paid?</p> <p>What is the approval process for payments?</p> <ul style="list-style-type: none"> • Are there applicable policies/procedures? • How are requests made? Who approves them? What backup documents are provided? • What is the process for payment? <p>What is the method of payment (e.g., cash,</p>	

10. IMMIGRATION	
	check, wire transfer)?
	What is the documentation required for such payment and how is it filed in the company? (e.g., within the department, send to accounting)
	Are any third parties involved in the process of obtaining work permits? (If so, see Contracts/Dealing with Third Parties & Third Party Payments modules.)
	What are the challenges encountered with government in obtaining work permits? <ul style="list-style-type: none"> • Delays • Denials • Threats Other?
	How frequent? How are these challenges handled?
	Are there requests from the government officials for facilitating payments or other payments?
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules.)
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Government Support	(See Government Support module)
Regulatory Compliance	(See Regulatory Compliance Module)
Other Government Compensation	(See Other Government Compensation module)
Government Support	(See Government Support module)

11. CONCESSIONS AND LEASES

Licenses, Permits, Concessions, and Leases

How are mineral rights owned in the country (owned by government, community, etc.)?	
What types of land permits are required (e.g., exploration and mining licenses, etc.)?	
Have the requisite permits been acquired, sought or renewed in the last year?	
What is the process for acquiring, seeking or renewing a permit?	
Are any new major licenses or renewals currently required? Upcoming?	
Who are the company personnel involved in obtaining the licenses?	
What/who are the government bodies and officials involved in the process?	
What is the process that is followed in these interactions (e.g., filing process, relevant laws/regulations, etc.)?	
What is the application process for land permits?	
What is the government approval process? Is there a government hearing?	
Are payments made to a government body for land permits?	
How are rates of payment calculated?	
Are any additional fees beyond the official or gazetted rates ever paid?	
What is the approval process for payments?	
What is the documentation required for payments?	
Are there any challenges in the process?	
<ul style="list-style-type: none"> • Unjustified delays • Denials • Requests for payments to speed up 	

11. CONCESSIONS AND LEASES	
	process or ensure approval <ul style="list-style-type: none"> • Other concerns
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules.)
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Government Support	(See Government Support module)
Regulatory Compliance	(See Regulatory Compliance Module)
Other Government Compensation	(See Other Government Compensation module)

12. LANDS

Relocation Process and Payments

Provide an overview of the activities and programs.

Describe the agreements in place.

Which are the company personnel and the company departments involved?

Are there any issues or concerns in this area?

What is process for payments?

Who are the company personnel involved in making payments?

What is the amount of payment? How is it calculated? How frequently is it paid? Is it paid in cash or using some other instrument?

What is the process for the request, approval and documentation of payments?

Is the government involved in relocation or landowner compensation practices? For example:

- determining amount of land, trees, wildlife subject to compensation;
- witnessing negotiations and agreements;
- witnessing payments;
- adjudicating/mediating disputes regarding relocation, compensation or appointment of agents;
- having officials as landowners; and
- having officials appointed as payment agents for landowners.

12. LANDS

	<p>If the answer to the above is 'yes,' indicate:</p> <ul style="list-style-type: none"> • Who are the company personnel involved? • Who are the government officials involved? • What is the payment process? • Any allowances? • Are there any improper payment requests? (e.g., payment to officials in exchange for resolving disputes in company's favour or doing anything else they have discretion to do or not do) • How are payment amounts determined? • How do you ensure that officials are not overpaid? • How do you ensure that payment agents distribute funds to proper recipients? • How do you ensure there are no kickbacks? • Any other concerns? 	
Permits/Licenses	(See Permits/Licenses module.)	
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules.)	
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)	
Government Support	(See Government Support module)	

12. LANDS	
Other Government Compensation	(See Other Government Compensation module)

13. LEGAL

Litigation

How many litigation matters are ongoing?

Provide an overview of the matters (e.g., nature of matters; government vs. private)

Indicate whether there are any

disputes/litigation matters with the government. If so, describe the issue, the status, and the concerns.

How is litigation managed?

Who are the company personnel involved in the litigation?

Who/what are the government officials and bodies involved?

What is the nature, purpose and frequency of interaction between government officials and company personnel?

Indicate whether there are any

disputes/litigations with private parties. If so, describe the nature.

Are there concerns regarding our litigation?

(e.g., are certain departments more problematic; is there an abuse of process, excessive judgments, corruption, etc.)

What corporate filings/registrations is the Company required to make?

Are the Company's filings/registrations current?

How frequently must registrations be renewed?

What government agencies are involved?

What personnel are responsible?

If payments are made, in what amounts?

How is the amount calculated? (e.g., government rate schedules, regulations, agreement, etc.)

Corporate Filings

13. LEGAL

	Are there policies and procedures concerning payment?
	What approval process is followed for payment?
	How are payments documented?
	Any concerns regarding how funds paid to government are used (e.g., misappropriation by government officials)?
Third parties	Does your department use any third parties in connection with its litigation or filings (e.g., outside counsel, etc.)?
	If the answer to the above is 'yes,' see Contracts/Dealing with Third Parties & Third Party Payments modules.
Government Ownership	Is the government an owner or partner in any Company businesses?
	If yes, what is the government's share?
	Is the government's involvement active or passive?
	Do any written or unwritten agreements govern the relationship? (collect written copies if not already done)
	Are any government officials on the Company's board of directors?
	What Company personnel are board members?
	How frequently are board meetings held?
	Where are meetings held?
	If meetings are held offsite, do government board members receive: <ul style="list-style-type: none"> • Travel support? • Allowances/ per diems? • Meals? • Gifts? • Entertainment?

13. LEGAL

	<ul style="list-style-type: none"> • Other support? <p>Do government board members engage in business with the Company through side-ventures?</p> <p>Do government board members seek other benefits from the Company (e.g., personal donations, medical care, charitable contributions, etc.)?</p> <p>If payments are made to the government partner, in what amounts?</p> <p>How is the amount calculated? (e.g., agreement, profit and loss calculations, regulation, etc.)</p> <p>Are there policies and procedures concerning payment?</p> <p>What approval process is followed for payment?</p> <p>How are payments documented?</p> <p>Any concerns regarding how funds paid to government are used (e.g., misappropriation by government officials)?</p> <p>What payment does the legal department make to government entities?</p> <ul style="list-style-type: none"> • Court costs/ filing fees • Fines/penalties • Settlements/awards • Other <p>If payments are made, in what amounts?</p> <p>How is the amount calculated? (e.g., government rate schedules, regulations, judgment, agreement, etc.)</p> <p>Are there policies and procedures concerning payment?</p> <p>What approval process is followed for</p>	
<p>Payments to Government Entities</p>		
<p>LEGAL</p>		

13. LEGAL

	<p>payment? How are payments documented?</p>	
	<p>Are there examples of government abuses?</p> <ul style="list-style-type: none"> • Arbitrary/ excessive assessments • Requests for excessive settlements • Fines 	
	<p>Any concerns regarding how funds paid to government are used (e.g., misappropriation by government officials)? (See Government Support Module)</p>	
<p>Government Support</p>	<p>(See Government Support Module)</p>	
<p>Other Permits/Licenses</p>	<p>(See Permits/Licenses module.)</p>	
<p>Gov't Reviews, Disputes</p>	<p>(See Government Reviews, Disputes module)</p>	
<p>Compliance Role</p>	<p>Are Legal Department personnel assigned a compliance role? If so:</p> <ul style="list-style-type: none"> • What policies/procedures do you use as a reference? • Have you received any specialized anticorruption training or guidance to equip you for the role? • Do you have adequate resources to address anticorruption compliance issues? • Do you deliver anticorruption training? To whom? • How are personnel and third parties selected for training? • Are training records maintained? (Obtain copy.) • What types of questions/concerns are raised by personnel? • Do you track issues raised and their 	

13. LEGAL	
	<p>resolution?</p> <ul style="list-style-type: none"> • Do you feel that management sets a tone of compliance in your organization? • Any personnel/departments of concern from an ethics, compliance, controls perspective? • What do you see as the greatest vulnerabilities? • To whom can you go for additional assistance?
Other Government Compensation	(See Other Government Compensation module)

14. MINES – OPERATIONAL PERMITS	
Explosives	<p>Does your area require any government licenses or permits to use explosives?</p> <p>How often must licenses be renewed?</p> <p>Who are the company personnel involved in obtaining or renewing the licenses?</p> <p>Are there any third parties involved? If so, who are they and what role do they play?</p> <p>What process is followed to obtain licenses and permits?</p> <p>Are any payments required for the licenses/permits? If 'yes,' who is the government recipient?</p> <p>How are payments calculated? (Are there any additional fees beyond official rates?)</p> <p>What is the approval and payment process?</p> <ul style="list-style-type: none"> • What policies and procedures are followed? • Who makes request, who approves, and what backup documents are needed? • What is the payment process? • What is the method of payment? <p>How is the documentation regarding payment filed?</p>
Hazardous Materials and Chemicals	<p>Does your area require any government licenses or permits to use hazardous materials or chemicals?</p> <p>How often must licenses be renewed?</p> <p>Who are the company personnel involved in obtaining or renewing the licenses?</p> <p>Are there any third parties involved? If so, who are they and what role do they play?</p> <p>What process is followed to obtain licenses and permits?</p>

14. MINES – OPERATIONAL PERMITS	
	<p>Are any payments required for the licenses/permits? If ‘yes,’ , who is the government recipient?</p> <p>How are payments calculated? (Are there any additional fees beyond official rates?)</p> <p>What is the approval and payment process?</p> <ul style="list-style-type: none"> • What policies and procedures are followed? • Who makes request, who approves, and what backup documents are needed? • What is the payment process? • What is the method of payment? <p>How is the documentation regarding payment filed?</p>
Vehicle Registration and Permits	<p>Does your area require any vehicle registrations or permits?</p> <p>How often must registrations or permits be renewed?</p> <p>Who are the company personnel involved in obtaining or renewing the registrations or permits?</p> <p>Are there any third parties involved? If so, who are they and what role do they play?</p> <p>What process is followed to obtain registrations and permits?</p> <p>Are any payments required for the registrations/permits? If ‘yes,’ , who is the government recipient?</p> <p>How are payments calculated? (Are there any additional fees beyond official rates?)</p> <p>What is the approval and payment process?</p> <ul style="list-style-type: none"> • What policies and procedures are followed?

14. MINES – OPERATIONAL PERMITS	
	<ul style="list-style-type: none"> • Who makes request, who approves, and what backup documents are needed? • What is the payment process? • What is the method of payment? <p>How is the documentation regarding payment filed?</p>
Communications Licenses and Permits	Does your area require any government licenses and permits related to communications?
	How often must licenses be renewed?
	Who are the company personnel involved in obtaining or renewing the licenses?
	Are there any third parties involved? If so, who are they and what role do they play?
	What process is followed to obtain licenses and permits?
	Are any payments required for the licenses/permits? If 'yes,' who is the government recipient?
	How are payments calculated? (Are there any additional fees beyond official rates?)
	What is the approval and payment process? <ul style="list-style-type: none"> • What policies and procedures are followed • Who makes request, who approves, and what backup documents are needed • What is the payment process • What is the method of payment
	How is the documentation regarding payment filed?
Other Licenses and Permits	Does your area require any other government licenses and permits?
	How often must licenses be renewed?

MINES – OPERATIONAL PERMITS

14. MINES – OPERATIONAL PERMITS	
	Who are the company personnel involved in obtaining or renewing such licenses?
	Are there any third parties involved? If so, who are they and what role do they play?
	What process is followed to obtain licenses and permits?
	Are any payments required for the licenses/permits? If 'yes,' who is the government recipient?
	How are payments calculated? (Are there any additional fees beyond official rates?)
	What is the approval and payment process? <ul style="list-style-type: none"> • What policies and procedures are followed • Who makes request, who approves, and what backup documents are needed • What is the payment process • What is the method of payment
	How is the documentation regarding payment filed?
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules.)
Gov't Reviews, Disputes	(See Government Reviews, Disputes module)
Government Support	(See Government Support module)
Regulatory Compliance	(See Regulatory Compliance Module)
Other Government Compensation	(See Other Government Compensation module)

15. PROCUREMENT AND CONTRACTS

<p>Third Party Selection and Contracting Processes</p>	<p>Does your Department use any third parties who interact with government on the Company's behalf?</p> <ul style="list-style-type: none"> • Which ones? • Nature/extent of interactions • How were they identified, vetted, selected? • Are there written contracts in place? (Obtain copies.) • [See questions below re identification, due diligence, selection, and contracting processes]
	<p>Are there any policies concerning the Department's role in assisting end-user departments in selecting, vetting, contracting with, or dealing with third parties? (e.g., vendors, contractors, agents, consultants, attorneys, etc.)</p>
	<p>What is the Department's role in local procurement by end-user departments?</p>
	<p>Are there policies or procedures on sole sourcing, competitive bidding, tenders, and local procurement?</p>
	<p>Does the Department have a process to ensure that end-user departments find the best qualified vendor for the best price?</p>
	<p>What is the Department's role in conducting due diligence on third parties engaged by end-user departments?</p>
	<p>Who conducts the due diligence?</p>
	<p>What due diligence is conducted? Does it include:</p> <ul style="list-style-type: none"> • Questionnaire of ownership and history

15. PROCUREMENT AND CONTRACTS

- Adverse news reports
- Verification of registration, business address
- Finances, litigation, corruption record
- Examination of relationship with/involvement of government officials
- Comparison of offered rates against market rates
- Site visits
- Embassy and reference checks
- Interviews

What would be considered a red flag in the due diligence process? How are they handled?

How is due diligence documented? Where are records retained?

Is there a policy on retaining records on due diligence?

Have any third parties been hired that you think should not have been?

Have you had any concerns or problems with third parties?

For local procurement decisions, do you or an end-user department verify that there are no immediate government contacts (e.g., not owned by government or government officials, related to government officials, referred by government officials)?

How do you handle it if you or an end-user department find that a third party has immediate government contacts?

Does Company policy require written contracts with all third parties? If not, which ones? How do you determine?

15. PROCUREMENT AND CONTRACTS

<p>What is your Department's role in the contract approval process? When does Legal get involved?</p>	
<p>Are there specific approvers? Are standard contract terms used? Are there specific anti-corruption safeguards?</p>	
<p>What is your role with respect to contract modifications or departure from standard terms and conditions?</p>	
<p>Do Company contracts contain ethics/anti-bribery representations and covenants?</p>	
<p>Do contracts contain audit rights for ethics/corruption issues?</p>	
<p>Are there termination rights for ethics/corruption issues?</p>	
<p>What steps does your Department or end-user departments take to ensure that third parties do not engage in unethical or corrupt conduct on its behalf?</p>	
<p>Are any ethics procedures/policies distributed to third parties?</p>	
<p>Do third parties have to sign periodic ethic/anti-bribery pledges? If so, how frequently and by whom?</p>	
<p>What is your Department's role with respect to third-party pledges?</p>	
<p>Does your Department engage in any monitoring of compliance with ethics anti-corruption by end-user department contractors?</p>	
<p>Are third parties given hotline or whistleblower information?</p>	
<p>Is there any training of third parties on ethics/anti-corruption?</p>	
<p>Do you have any concerns regarding third</p>	

15. PROCUREMENT AND CONTRACTS

	party selection, contracting or monitoring?
	Do you have any concerns regarding integrity of third parties?
	Has the government ever insisted on honouring contractors with a local supplier?
	If so, did the government own these contractors or was the contractor closely connected to the government?
Third-Party Payment Oversight	Are there policies and procedures with respect to approval, processing and documentation of payments to third parties engaged by end-user departments?
	What is your Department's role in the process?
	Does your Department give any special attention or scrutiny to government payments?
	How are third party fees determined?
	Are there controls in place to ensure that appropriate fees are charged/paid? If yes, describe. What is your Department's role?
	Have there ever been charges that have concerned you/were unrecognizable in invoices of third parties dealing with government?
	Have you ever audited third party files/documentation? If so, under what circumstances?
	How are third party payments documented and filed?
	(See Government Reviews, Disputes module)
	(See Other Government Compensation module)
Gov't Reviews, Disputes	(See Government Support module)
Other Government Payments	
Government Support	

16. SECURITY

<p>Licenses/Permits</p>	<p>Are any licenses required for the security function? (e.g., weapons permit, permits to carry, etc.) (See Permits/Licenses module.)</p>
<p>In-Kind Security Support</p>	<p>Does the company provide support to any public security agencies? Are there any policies, procedures, or MOUs in place that govern such support? What type of support/assistance does the company provide? (e.g., fuel, transport, lodging, meals, office space, equipment, etc.) What does the assistance cover? Is anything specifically excluded from company assistance? Is in-kind support provided to public security agencies? If so, are there policies/procedures regarding in-kind support? What is the standard practice on provision of in-kind support? What is the nature, purpose, and circumstances of the in-kind support provided? How frequently is in-kind support provided? Who are the personnel involved in providing in-kind support? What is the process for providing in-kind support?</p> <ul style="list-style-type: none"> • Who provides approval? • How is the payment made? • How is it documented? • How is it reported? • How are records kept?

16. SECURITY

	<ul style="list-style-type: none"> • Verifications of how the support is being used? 	
<p>Monetary Support</p>	<p>Provide transaction samples</p> <p>Is any monetary support provided to the police unit or individual officers?</p> <ul style="list-style-type: none"> • Is the payment ad-hoc or recurring? • What is the amount of payment? • On what basis is the payment calculated? <p>If so, are there policies/procedures regarding monetary support?</p> <p>What is the standard practice on provision of monetary support?</p> <p>What is the nature, purpose, and circumstances of the monetary support provided?</p> <p>How frequently is monetary support provided?</p> <p>Who are the personnel involved in providing monetary support?</p> <p>What is the process for providing monetary support?</p> <ul style="list-style-type: none"> • Who provides approval • How is the payment made • How is it documented (are there individuals receipts/signatures or is payment made to a commander) • How is it reported • How are records kept <p>Please provide samples. (See Government Support module)</p>	
<p>Gov't Support (other than security support)</p> <p>Gov't Reviews,</p>	<p>(See Government Reviews, Disputes module)</p>	

16. SECURITY

Disputes	
Contracts & 3rd Parties	(See Contracts/Dealing with Third Parties & Third Party Payments modules.)
Licenses and Permits	(See Licenses and Permits module)
Regulatory Compliance	(See Regulatory Compliance Module)
Other Government Compensation	(See Other Government Compensation module)