



# BARRICK

## BARRICK GOLD CORPORATION

### GUIDELINES FOR EMPLOYEE MAPPING FOR ANTI-CORRUPTION AND HUMAN RIGHTS RISK ASSESSMENTS AND TRAINING

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**TABLE OF CONTENTS**

**Contents**

<b>1. PURPOSE</b>	<b>3</b>
<b>2. SCOPE</b>	<b>3</b>
2.1 Application	3
2.2 Knowledge of the Guideline	3
<b>3. DEFINITIONS</b>	<b>3</b>
3.1 Government Official	3
<b>4. MAPPING EMPLOYEES FOR ANTI-CORRUPTION TRAINING OR RISK ASSESSMENT</b>	<b>4</b>
<b>5. MAPPING EMPLOYEES FOR HUMAN RIGHTS TRAINING OR RISK ASSESSMENT</b>	<b>6</b>
<b>ATTACHMENT A: SAMPLE MAPPING ANTI-CORRUPTION</b>	<b>8</b>
<b>ATTACHMENT B: SAMPLE MAPPING – HUMAN RIGHTS</b>	<b>9</b>

## **1. PURPOSE**

The purpose of this Guideline is to provide guidance with respect to the identification of employees who (i) should receive live enhanced anti-corruption and human rights training; or (ii) who should be included as part of any anti-corruption or human rights risk assessment.

## **2. SCOPE**

### ***2.1 Application***

This Guideline applies to all Barrick corporate and regional offices, and operations, projects and exploration sites. These will be referred to as 'sites'.

### ***2.2 Knowledge of the Guideline***

All Barrick legal counsel and any head of a functional group identified by legal must be aware of their obligations under this Guideline.

## **3. DEFINITIONS**

### ***3.1 Government Official***

A Government Official is any appointed, elected, or honorary official or any employee of a government, a government-owned or government-controlled enterprise, a public international organization (such as the United Nations or the World Bank), or an individual acting in an official capacity for such government, entity, or organization. The definition encompasses officials in all levels of government (local, state/province, federal) and all branches of government (executive, legislative, and judicial). The definition often also includes political parties and party officials and candidates for political office. A person does not cease to be a government official by purporting to act in a private capacity or by the fact that he or she serves without compensation. It broadly includes, without limitation: (i) politicians and their staff; (ii) judges; (iii) employees of government agencies (such as tax, immigration, mines, environment, or customs employees) and legislative bodies; (iv) employees of government-owned universities; (v) members of the police or military; (vi) public hospital or university employees; (vii) United Nations or World Bank employees; (viii) employees of private companies that are largely owned by the state, or which the state effectively controls; (ix) ambassadors and embassy personnel; or (x) private persons who may be performing a function for the government.

## **4. MAPPING EMPLOYEES FOR ANTI-CORRUPTION TRAINING OR RISK ASSESSMENT**

To determine who should receive live enhanced anti-corruption training or be included in an anti-corruption risk assessment, the first step is a mapping exercise: determine the employees and entities who interface with the government in higher risk locations, 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 Barrick operations at a location where the risks of corruption are elevated. That can be done by conducting preliminary meetings, through surveys, or through other means. However it is accomplished, the mapping exercise typically involves identifying four (4) different groups of individuals (which may overlap). A sample page indicating the result of the mapping exercise is attached as Attachment A.

The categories are as follows: (i) functional units, and individuals within those functional units, which either interface with the government, or are in a position to approve decisions regarding government interactions (e.g., line personnel, supervisors, and management); (ii) functional units, and individuals within those functional units, which make high-risk payments to Government Officials; (iii) functional units, or individuals within those functional units, which enter into high-risk agreements with the government or Government Officials; or (iv) individuals within finance and accounting who receive invoices, purchase orders, or requests for disbursements that may encompass payments to Government Officials.

- I. Which functional units, and which employees in those functional units, directly interface with the government? They may include issues related to:
  - a. Management
  - b. Community Relations (Risks may arise in connection with government involvement in community programs, and approvals and referrals for community projects.)
  - c. 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.)
  - d. Environment (Environmental inspections and licenses, including approvals and re-approvals, create areas of risk.)
  - e. Exploration (Issues may arise regarding security/protection, exploration and other licenses, transportation, immigration, and other areas.)

- f. 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.)
- g. Government relations (There are risks associated with securing meetings, government travel, and lobbying for legislation or regulatory action.)
- h. 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.)
- i. 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).)
- j. Immigration (There are risks of ex-pats obtaining needed travel documents, including visas, and work documents, such as work permits.)
- k. Concessions and mining permits (Obtaining and renewing concessions from the government, and related other mining leases and permits, pose risks.)
- l. 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.)
- m. 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.)
- n. 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.)
- o. 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.)

- II. Which functional units make high-risk government payments? These payments are subject to our relevant procedures on government support, and may include:
  - a. Meals, gifts and entertainment for Government Officials
  - b. Sponsored travel for government officials
  - c. Political donations
  - d. Charitable contributions
  - e. Donations for government sponsored events or entities

- f. Facilitating payments
  - g. Per diems
  - h. Recurring support payments or in-kind support
- III. Which functional units retain high-risk third parties? Third-party engagements are subject to our policies and procedures. High-risk third parties may include:
- a. Third parties who interface with the government on the Company's behalf. Often, they will be related to the above in category (I).
  - b. Government Officials or relatives/close associates of Government Officials
  - c. Entities owned in whole or in part by governments or Government Officials (or their relatives/close associates)
  - d. Entities or consultants referred to us by Government Officials
- IV. Who within finance and accounting considers or books payments to government payments? These may include individuals who consider:
- a. Requests for high-risk government payments
  - b. Requests for reimbursements for high-risk government payments
  - c. Invoices by high-risk third parties
  - d. Receipts for payments from petty cash

The individuals identified in the above 4 categories will represent the primary scope of any anti-corruption 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.

## **5. MAPPING EMPLOYEES FOR HUMAN RIGHTS TRAINING OR RISK ASSESSMENT**

Similar to the anti-corruption mapping, it is important to engage in a mapping exercise to assess which employees need to be trained or included as part of a human rights risk assessment in higher risk locations. This can be done by conducting preliminary meetings, through surveys, or through other means. However it is accomplished, the mapping exercise typically involves identifying three (3) different groups of individuals (which may overlap). A sample page indicating the result of the mapping exercise is attached as Attachment B.

The categories include: (i) members of management; (ii) individuals who may create negative human rights impacts based on their position; or (iii) individuals who have responsibility for administering parts of the human rights program. A potential list might be:

- a. Management

- b. Legal (The legal department should be informed about human rights risks, allegations of violations, and remediation efforts.)
- c. Exploration (Risks may arise with respect to indigenous populations)
- d. Supply Chain (Issues surrounding suppliers' labour, environmental, health and safety, and security practices are important to consider)
- e. Human Resources (Concerns may arise concerning violations of domestic labour legislation or international labour standards)
- f. Environment (There may be risks associated with pollution or toxic material in the air or water)
- g. Community Relations/Affairs (May be made aware of community human rights issues or complaints)
- h. Health and Safety (May give rise to risks of injury or death to workers and community members.)
- i. Security (Risk may arise due to use of force which contravenes domestic laws or international guidelines.)

## ATTACHMENT A: SAMPLE MAPPING ANTI-CORRUPTION

Functional Area	Names	Positions	Notes
Management			
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 B: SAMPLE MAPPING – HUMAN RIGHTS

Functional Area	Names	Positions	Notes
Management			
Community Relations	John Doe	Community Relations Mgr.	Responsible for community projects
Environment			
Exploration			
Health & Safety			
Human Resources (including labour relations)			
Supply Chain			
Legal (including litigation, corporate registrations, and government partnerships)	Jack Roe	Asst. Country Counsel	Responsible for litigation
Security			