

## ANTI-CORRUPTION POLICY OF COMMERCIAL ORGANIZATIONS: ORIENTATION, ESSENCE, AND POSITION OF INTERNAL CONTROL

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### Abstract

In modern Russia, the widespread prevalence of corruption has become a threat to national security, hindering the implementation of democratic reforms and undermining the authority of the government and the state among the country's population and the world community [22]. According to Transparency International, which publishes annual indices of the level of corruption in different countries, Russia is at 138 out of 180 possible positions, together with Papua New Guinea, Lebanon, Iran, Guinea and Mexico [11]. Corruption is not just a combination of certain illegal and selfish acts, but a particularly dangerous "social evil generated by the deep social contradictions of society, the state and its institutions" [7, p. 303]. A ten-year (since 2008) systematic tightening of the anti-corruption orientation of Russian legislation [15], [16], [18], [19], aimed at eradicating corruption, reducing the risks of its manifestation brought informational publicity to the results of the fight against it [3].

The **ultimate goal** of this research is developed practical solutions to improve the anti-corruption policy of commercial organizations in the Russian Federation, as well as the development of methods for implementing internal audit in the Russian Federation.

**Keywords:** audit, anti-corruption policy, internal control, internal control system.

### 1 INTRODUCTION

The Russian Federation has ratified four international conventions that speak of corruption []. In Russia, Federal Law of December 25, 2008 No. 273-FZ on Combating Corruption is in force. The discrepancy between Russian and international legislation primarily concerns the understanding of corruption. In Russia, corruption-related crimes include not only crimes with obvious signs of bribery and sale, but also, for example, fraud, theft, embezzlement or embezzlement committed by an official, public servant and municipal employee, as well as a person performing managerial functions in a commercial or another organization using its official position. In this regard, in the Decree of the General Prosecutor's Office of the Russian Federation No. 744/11, the Ministry of Internal Affairs of Russia No. 3 dated 31.12.2014 in the list N 23 of corruption crimes; several dozen articles of the Criminal Code of the Russian Federation mentioned. The PwC study [34] demonstrates (Figure 1.1.1.) The level of economic crime in Russia in comparison with the international background.

At the same time, the perception of civil society and representatives of Russian business perceives this effectiveness of law enforcement agencies as not sufficiently low. The greatest harm to entrepreneurship done inside companies, where the top management in corruption schemes belongs to top management. Important factors of losses incurred by Russian business are corruption in relations with regulators, the theft of employees and mid-level managers. The combination of these reasons exacerbated by the lack of information security, the lack of corporate culture, unfair competition and industrial espionage [39].

09.21.2012, President of the Chamber of Commerce and Industry of the Russian Federation S. Katyrin, President of the Russian Union of Industrialists and Entrepreneurs Shokhin A.M., Co-Chair of the All-Russian Organization "Business Russia" Galushka A.S., President of the All-Russian Public Organization of Small and Medium Enterprises "OPORA OF RUSSIA" Borisov SR the Anti-corruption Charter of Russian Business (hereinafter referred to as the Charter) was signed, which was joined by 1794 legal entities [8].

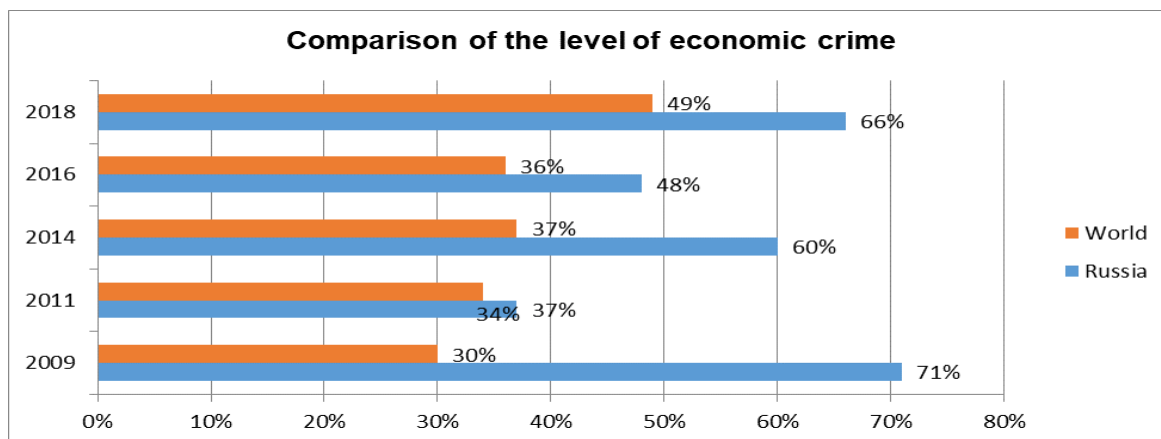


Fig. 1. Comparison of the level of economic crime

Source: [34]

Data for 2018 of the Ministry of Internal Affairs of Russia and the Judicial Department of the Supreme Court of the Russian Federation indicate a large-scale detection of corruption-related crimes (table 1).

**Table 1. The effectiveness of the legal prosecution of corruption crimes in 2018**

Articles of the Criminal Code	Crimes detected	Convicted (people)	Fines paid (RUB)
Business fraud (Art. 159 of the Criminal Code of the Russian Federation)	24720	107	217144700
Assignment or embezzlement (Article 160 of the Criminal Code of the Russian Federation)	6612	7230	92391347
Commercial bribery (Article 204 of the Criminal Code of the Russian Federation)	23234	159	68129680

Source: compiled by the authors based on [32], [36], and [37]

The participants in the Charter commit themselves to: introducing anti-corruption programs and broad anti-corruption policies into management practice; consolidation of principles, rules and procedures that prevent the possibility of corruption; development of special rules for anti-corruption control and audit; creation of a "hot line" for monitoring signals of possible corruption violations; prevention of conflicts of interest and commercial bribery; the formation of the rules for the implementation of charity, sponsorship and donations.

According to Russian law, organizations, regardless of their legal form, are required to develop and implement the so-called internal company anti-corruption policy, the purpose of which is the development and implementation of comprehensive and consistent measures [18, Art. 13.3], to prevent, eliminate (minimize) the causes and conditions that give rise to corruption, the formation of an anti-corruption consciousness characterized by intolerance of employees, customers, contractors, government bodies to corruption.

If this obligation not fulfilled, the prosecution authorities send a statement of claim to the court for recognition of the illegal inaction of the legal entity, expressed in the failure to take anti-corruption measures, which by the court's decision interpreted as a violation of anti-corruption legislation. The internal anti-corruption policy defines the objectives and basic principles of its implementation (table 2).

**Table 2. The main tasks and principles of the internal anti-corruption policy**

<b>The objectives of anti-corruption policy of companies</b>	<b>Principles for the implementation of anti-corruption policies of companies</b>
Formation of a uniform understanding of the Company's position on rejection of corruption in any form and manifestation among customers, contractors, management bodies, employees	The principle of compliance of the Anti-corruption Policy of the Company with the current legislation of the Russian Federation and generally accepted standards.
Minimizing the risk of involvement of the Company, members of the Board of Directors, and employees of the Company, regardless of their position, in corruption	The principle of a personal example of leadership.
Prevention of corruption and ensuring responsibility for corruption Compensation for damage caused by corruption	The principle of employee involvement.
Formation of anti-corruption corporate consciousness	The principle of proportionality of anti-corruption procedures to the risk of corruption.
Creation of a legal mechanism to prevent bribery of entities anti-corruption policy	The principle of effectiveness of anti-corruption procedures.
Creation of a legal mechanism to prevent bribery of entities anti-corruption policy	The principle of responsibility and inevitability of punishment.
Establishment of the obligation of the Company's employees to know and comply with the principles and requirements of the anti-corruption policy, key norms of the applicable anti-corruption legislation	The principle of business openness.
Creation of incentives for filling positions in the Company by incorruptible persons	The principle of continuous monitoring and regular monitoring.

Source: [26]

The internal anti-corruption policy determines the priority measures for its implementation, which most often include: determination of units and / or officials responsible for the prevention of corruption and other offenses; establishing cooperation of the company with law enforcement agencies; development and implementation of standards, procedures aimed at ensuring the integrity of the organization; adoption of a code of ethics and official conduct for employees; prevention and settlement of conflicts of interest; providing elements of a communication and control system, i.e. feedback; prevention of informal reporting and the use of fake documents [18].

The existing interpretations of the concept of "anti-corruption policy of an organization" (hereinafter-"APO") are presented in table 3.

**Table 3. Interpretation of the concept of anti-corruption policy of the organization**

<b>The author (source) of the interpretation of the concept</b>	<b>The concept</b>
Ministry of Labor and Social Protection of the Russian Federation [26]	"The organization's anti-corruption policy is a set of interrelated principles, procedures and specific measures aimed at the prevention and suppression of corruption offenses in the activities of this organization."
Pavlovich E.G. [29]	"An anti-corruption policy must take into account the variety of causes and conditions of this negative socio-legal phenomenon and include both general preventive measures aimed at eliminating or weakening the causes of crime in general, and special measures aimed at eliminating criminogenic factors that contribute to the commission of acts of this kind."

The author (source) of the interpretation of the concept	The concept
ISO 37001:2016 Systèmes de management anti-corruption – Exigences et recommandations de mise en oeuvre [20]	The APO should establish, maintain and review measures: to prohibit bribery; implementation of anti-corruption legislation applicable to the organization in accordance with its objectives; monitoring the requirements of the anti-corruption management system; Encouraging confidential information by employees about well-founded allegations of corruption without fear of retaliation; creating conditions for the fulfillment of powers by the anti-corruption standards enforcement service. The APO should document as information available to all company employees, business partners, and interested parties.
Melkostupov E.G. [24]	The APO focused on the formation of key measures that determine the goal setting to minimize the risk of corruption.
Efimenko D. [17]	APO “provides for procedures and specific measures for not only its own employees, but also counterparties.”
“Anti-corruption Charter of Russian Business” [8]	APO reflects the commitment of the Company, “and its management to high ethical standards of conducting an open and honest business to improve corporate culture, adhere to best corporate governance practices and maintain a good reputation, defines key principles and requirements aimed at preventing corruption and complying with applicable anti-corruption laws.”

Source: arranged by authors

The presented interpretations of the APO testify to its perception of integrated implementation in the organization’s internal control system (hereinafter - ICS) [14]. Within the framework of this study, the task of introducing the anti-corruption vector of internal control in the organization should be solved, starting with understanding the existing approaches to the control itself, both the management function and the creation of its system modification (ICS) by famous researchers and practitioners (Table 4).

**Table 4. The evolution of interpretations of the concept of the essence of control and internal control system**

Author (source) of the concept (year)	Interpretation of the concept (essence)
Godunov A.A. [21] (1975)	Characterizes ICS as a way of forming approaches to obtaining information based on feedbacks that allow the governing body to monitor the progress of its decisions.
SAC [10] (1991,1994)	SAC The internal control system consists of 3 components: control environment, manual and automatic systems, control procedures, as a combination of processes, functions, actions, subsystems and people, combined together or deliberately separated, designed to ensure the effective achievement of goals and objectives.
COSO (1992, 1994) [12], [13]	The COSO model was originally (1992) based on the characteristics of the perception and purpose of ICS as a process and means of achieving goals, providing management with only sufficient confidence when all employees of the organization are included in this process.
The Big Economic Dictionary [35] (1994)	The French version of the concept of ICS as an observation and verification of the conformity of the functioning of processes to the adopted management decisions, with the subsequent identification of the impact results presented.
Adams R. [1] (1995)	Highlights the elements of ICS - the accounting system, created by the organization (company) control environment and the control procedures.
Mullendorf R. and Carrenbauer M. [28] (1996)	The complex impact of the ICS on the internal and external relationships perceived because of the organization’s perception of property and obligations assumed emphasized.
Bogomolov A.M. and Goloshchapov N.A. [5] (1999)	Is notes that ICS unites the financial and economic activities of the entire enterprise, regardless of the number of structural units, including accounting
Makalskaya A.K. [23] (2000)	ICS consists of the following components: accounting system, control environment and controls. Controls include the scope of internal control services.

Author (source) of the concept (year)	Interpretation of the concept (essence)
Ripol - Zaragooci F.B., Morgunov R.V. [33] (2000)	ICS is a system of control procedures for monitoring and verification aimed at assessing the validity of decisions made and the results of their implementation, the positions of determining the causality of deviations from these decisions, the compliance of the results of operations with the principles of legality, reliability and expediency, identifying causal factors for the occurrence of adverse circumstances and phenomena.
Mishin Yu.A. [27] (2002)	The focus is on the subject of ICS, which consists in the aggregate of the production, economic and financial activities of the company.
Burtsev V.V. [6] (2002)	The strategic and tactical guidelines of the ICS organization were determined, seeing them in achieving sustainable development, recognition in the market segment and in the eyes of consumers / the public, effective adaptation of the company to changes in the internal and external environment.
Andreev V.D. [2] (2004)	Attention is focus on the importance of ICS purposefulness in ensuring control procedures, implementing planning and developing management control methods aimed at ensuring asset protection, preventing errors in accounting, and the reliability and timeliness of providing financial information.
COSO (2004)	The COSO model takes on a pronounced risk-oriented view with already 8 components: Internal environment; goal setting (Objective setting); event identification; risk assessment (Risk assessment); risk response (Risk response); means of control (Control activities); information and communication; monitoring
Tkachenko Yu.S. [38] (2007)	The initiative nature of the control processes of an economic entity, but the composition of the ICS elements is regulated, which include the control environment and control measures, the structure of information flows and their processing, risk assessment and monitoring of the results of monitoring the achievement of goals.
Rastakhmanova L.N. [30] (2009)	ICS is perceived as a control process on the part of owners and top management to achieve goals in 5 directions: strategy, efficient use of resources, asset preservation, reliability of financial statements, compliance with state regulations, adopted policies and procedures, fraud prevention, and risk management.
Binkevich T.V. [4] (2009)	By ICS it is recommended to understand the system of measures, norms and methods of control developed by the organization and binding on all its employees. ICS - is designed to determine the legality, as well as the economic feasibility and feasibility of all business processes.
№ 402-FZ [19, ст.19] (2011)	The perception of ICS as a process carried out by the organization's governing body or other employees is regulated in order to obtain information for fulfilling the tasks of ensuring efficiency and rationality of activity, reliability of financial (accounting) statements, and compliance with legislation.
COBIT5 [9] (2012)	ICS as a set of processes, including norms, procedures, techniques, structurally relevant to support business processes in goal-setting needs for information management and management.
COSO [12], [13] (2013)	The ICS model takes an integrated form, which is associated with the emergence of integrated reporting, which is expressed in the enlargement of the relationship of the goal (activity, reporting, compliance) of achieving sustainable development (threefold outcome).
FUND "NRBU" BMC " [31, п. 3.4] (2013)	ICS exists to provide reasonable assurance of achievement of the organization's goals with the insignificance of residual risks, stresses the limitations that can prevent ICS from fulfilling the assigned tasks: initially inefficient goal setting, erroneous judgments, the influence of external factors, errors related to the so-called human factor, neglect of leadership, collusion.

Source: arranged by authors

An analysis of the evolution of the concept of an internal control system indicates a constant expansion of its component composition and refinement of structural relationships in the implementation of changes in the control environment, means and procedures of control. The model of the internal control system (ICS) is usually present in the form of the formula:

*ICS = Environs + Facilities + Procedures*

(1)

In the classic formulation, ICS is a combination of measures and measures to create an adequate control environment, effective means of control in order to ensure the safety of assets, the effectiveness of their use and the preparation of reliable information for its users. ICS consists of a control environment and means of control, including control means available in the accounting system (hereinafter - AS). The control environment is a combination of objectively existing and subjectively created control conditions, which are determined, on the one hand, by external regulations (regulatory and legal requirements), and, on the other hand, by internal factors of the company's production activity and management's attitude towards understanding the need for effective control. The concept of control tools - combines a set of technical, organizational and documentary tools that ensure the implementation of control procedures. If the technical means of restricting access to material assets and documents include the means of restricting physical penetration (doors, locks, fencing, alarm, ..., password entry into corporate programs, special functional mailings of special service access, etc.), then organizational administrative documents, contracts and regulations (policies, orders, job descriptions, workflow schedules, etc.) constitute an array of organizational and documentary controls. The actions (in practice, sometimes inaction) of managers and specialists who are charged with monitoring functions designed to ensure the adequate use of the created means of control under the existing control environment (conditions) constitute control procedures.

ICS elements are interconnected and exist in complement of each other. The objectively established shortcomings of the objectively control environment can be compensated by additional means and control procedures. At the same time, the negative impact on the environment of control of subjective factors can be reduced by replacing and / or encouraging employees of the management apparatus to carry out control procedures. The quality (ethical and professional) of employees improves the performance of control procedures and affects the effectiveness of the control environment. Implementation of anti-corruption policy measures in the internal control system should begin by checking its formal compliance with existing regulatory and legal regulations.

Actual compliance with the requirements for the implementation of the Anti-Corruption Policy in the ICS is to fulfill the following positions: there should be a list of existing internal documents aimed at solving the problems of preventing and combating corruption in the company; each adopted document should indicate the main provisions, specific requirements, the procedure for bringing to the attention of officials and employees, accessibility measures for categories of personnel; the mandatory existence of anti-corruption aspects of monitoring - internal and external. During internal monitoring, control information is processed that is received from the management system, internal audit service (hereinafter referred to as IAS), SBU. External monitoring collects and analyzes information received from external independent auditors, contractors, local and regional authorities. Nowadays, the practice of a "hot line" has become widespread - in which anonymous information is collected and processed, for which special opportunities are created on the Internet portals of companies. In any case, the basic monitoring procedures should have an approved frequency, identification of responsible persons for processing, verification of information and generation of reports to inform management; Measures should be developed to prevent conflicts of interest. It is envisaged to put into practice the periodic execution by the employees of a declaration of conflicts of interest [25], according to which the employee is obliged to disclose information about each real or potential conflict of interest. Monitoring compliance with this regulation is assigned to the immediate superior of the employee; business processes with increased corruption risks were identified and settled: the basic procedures and the frequency of their conduct were determined, responsible persons were appointed, benchmarks calculated; an order (regulation) of financial transactions has been established containing payment control measures; mandatory verification of counterparties for their compliance with anti-corruption requirements; there is a system for informing, training / retraining officials and employees on anti-corruption issues; measures of responsibility and / or encouragement of officials and employees are proportionate to their actions (inaction) to prevent corruption [8].

**Table 5. 17 principles of the integrated internal control system COSO (2013)**

<b>Control environment</b>	<b>Risk assessment</b>	<b>Control procedures</b>	<b>Information and Communications</b>	<b>Monitoring</b>
<b>1.</b> Organization demonstrates	<b>6.</b> Organization defines goals	<b>10.</b> Organization selects and	<b>13.</b> Organization	<b>16.</b> Organization regularly evaluates

Control environment	Risk assessment	Control procedures	Information and Communications	Monitoring
commitment unity of ethical values and understanding of responsibility to owners and all stakeholders.	with sufficient clarity allowing identification and goal-setting risk assessment.	develops control actions that promotes mitigation (optimization) of the risks of achieving goals.	receives and uses relevant quality information ICS	functional components of the ICS.
<b>2.</b> Board of Directors demonstrates independence from the company's management structures, initiates checks on the effectiveness of ICS.	<b>7.</b> Organization identifies risks to achievement goals. It analyzes these risks in the spectrum of their manageability.	<b>11.</b> Organization defines and develops position verification of the implementation of technological control procedures in achieving the goals.	<b>14.</b> The organization has an exchange of information on the functioning of the ICS.	<b>17.</b> Organization evaluates and carries out corrective actions on identified deficiencies in ICS management, including the activities of senior management
<b>3.</b> Top management establishes supervision, structure, information interconnections of ICS, providing decision-making.	<b>8.</b> The organization identifies the potential risks of fraud in the pursuit of goals.	<b>12.</b> Organization deploys control execution actions politicians, with the development of procedures to ensure their implementation.	<b>15.</b> Organization communicates with third parties on the effectiveness of ICS.	
<b>4.</b> Organization demonstrates the obligation to increase and maintain the competence potential of the personnel policy of the company.	<b>9.</b> Organization identifies and evaluates changes that may have a significant impact on ICS			
<b>5.</b> The organization monitors the performance by employees of the ICS assigned to them functions.				

Source: adapted [12], [13]

## 2 SOURCES AND METHODS

The information base of the study was the regulatory framework governing various aspects of the anti-corruption policy of commercial organizations, as well as research by foreign and Russian scientists. In the process, general scientific techniques and methods were used: observation, abstraction, analogy, deduction, induction, analysis, synthesis, formalization, comparison and generalization, semantic analysis, as well as specialized computer programs for constructing graphs and diagrams.

## 3 RESULTS

The results of the study are of interest from the point of view of the formation of modern ideas about existing approaches to the anti-corruption policy of commercial organizations in Russia. Based on the study, as well as the assessment of violations of the requirements of the legislation of the Russian Federation, a semantic

analysis of approaches to the interpretation of the category “anti-corruption policy” is carried out, approaches to the organization of the internal control system of an economic entity are considered. Having considered the requirements and benchmarks for the adequacy of the internal control system, in the future, methods for implementing internal audit in the Russian Federation will be developed and proposed.

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