

DEPARTMENT OF  
**TREASURY**



# ANTI-BRIBERY MANAGEMENT

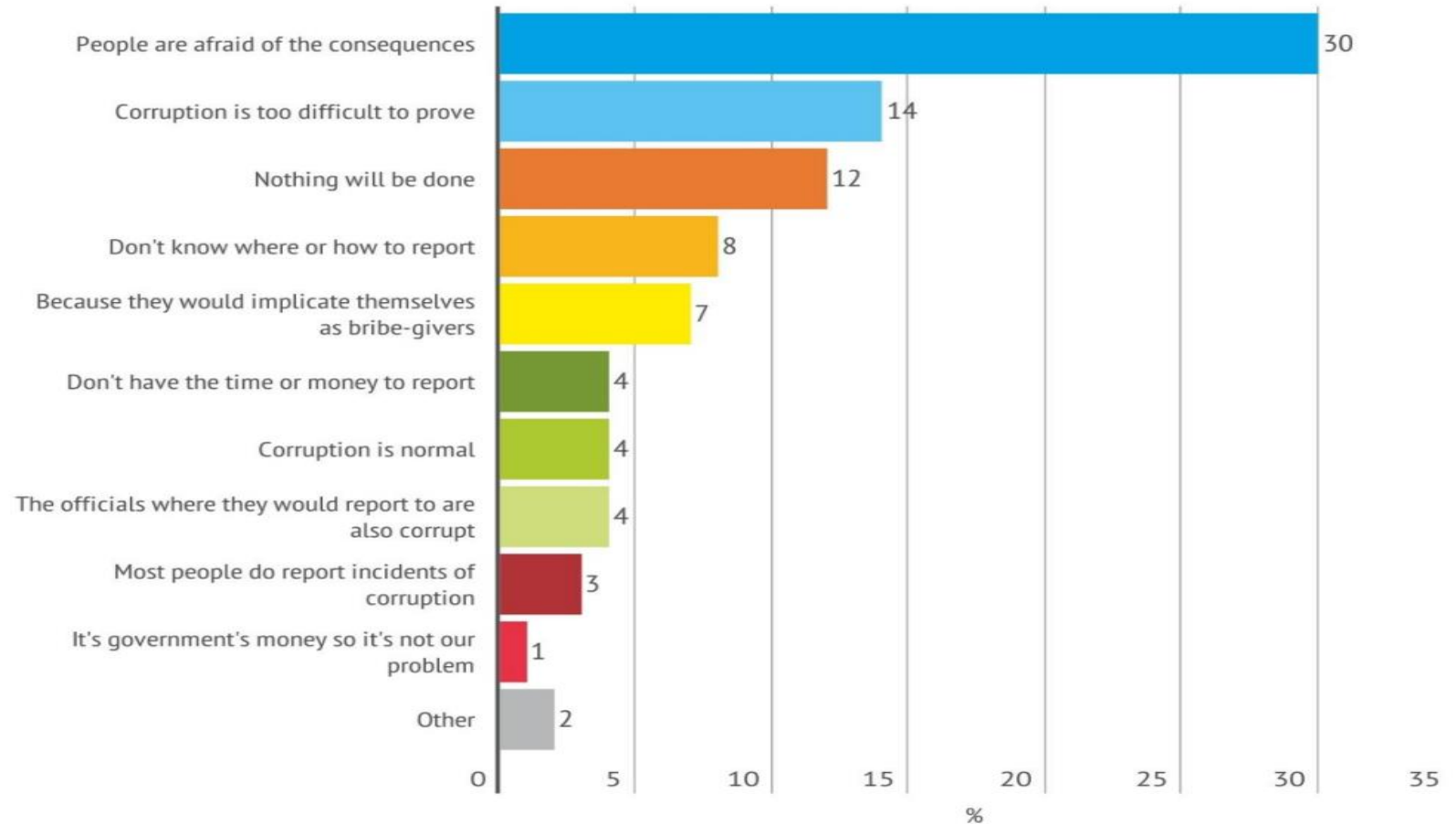
Francisco Parés Alicea  
Secretary  
Department of the Treasury

## Introduction

- ▶ Bribery is the act of offering any object, giving money, gifts, soliciting or receiving something of value from someone in order to get them to do something illegal. This is a widespread phenomenon that causes serious social, moral, economic and political concerns, undermines good governance, hinders development and distorts competition.
- ▶ It erodes justice, undermines human rights and is an obstacle to the relief of poverty. It also increases the cost of doing business, introduces uncertainties into commercial transactions, increases the cost of goods and services, diminishes the quality of products and services, which can lead to loss of life and property, destroys trust in institutions and interferes with the fair and efficient operations of markets.

## Main reasons people don't report corruption

**Figure 8: Perceived main reasons people don't report corruption**



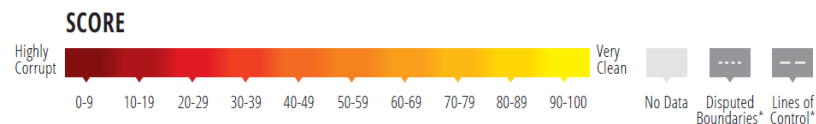
▪ **Source:** Barómetro Global de la Corrupción 2016

# CORRUPTION PERCEPTIONS INDEX 2022

## AMERICAS

43/100

AVERAGE SCORE



\*The designations employed and the presentation of material on this map follow the UN practice to the best of our knowledge and as of January 2023. They do not imply the expression of any opinion on the part of Transparency International concerning the legal status of any country, territory, city or area or of its authorities or concerning the delimitation of its frontiers or boundaries.



### SCORE COUNTRY/TERRITORY

|    |                                  |
|----|----------------------------------|
| 74 | Canada                           |
| 74 | Uruguay                          |
| 69 | United States of America         |
| 67 | Chile                            |
| 65 | Barbados                         |
| 64 | Bahamas                          |
| 60 | Saint Vincent and the Grenadines |
| 55 | Dominica                         |
| 55 | Saint Lucia                      |
| 54 | Costa Rica                       |
| 52 | Grenada                          |
| 45 | Cuba                             |
| 44 | Jamaica                          |
| 42 | Trinidad and Tobago              |
| 40 | Guyana                           |

|    |                    |
|----|--------------------|
| 40 | Suriname           |
| 39 | Colombia           |
| 38 | Argentina          |
| 38 | Brazil             |
| 36 | Ecuador            |
| 36 | Panama             |
| 36 | Peru               |
| 33 | El Salvador        |
| 32 | Dominican Republic |
| 31 | Bolivia            |
| 31 | Mexico             |
| 28 | Paraguay           |
| 24 | Guatemala          |
| 23 | Honduras           |
| 19 | Nicaragua          |
| 17 | Haiti              |
| 14 | Venezuela          |

#cpi2022

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# Transparency International – Scores 2022

## Countries with high scores

| Score |   | Country        | Rank |
|-------|---|----------------|------|
| 88    | = | Denmark        | 1    |
| 88    | ↑ | Finland        | 1    |
| 88    | = | New Zealand    | 1    |
| 85    | ↑ | Norway         | 4    |
| 85    | = | Singapore      | 4    |
| 85    | = | Sweden         | 4    |
| 84    | ↓ | Switzerland    | 7    |
| 82    | = | Netherlands    | 8    |
| 81    | ↑ | Luxembourg     | 9    |
| 80    | = | Germany        | 10   |
| 78    | ↑ | United Kingdom | 11   |
| 76    | ↓ | Hong Kong      | 12   |
| 74    | ↓ | Austria        | 13   |
| 74    | ↓ | Canada         | 13   |

## Countries with low scores

| Score |   | Country                 | Rank |
|-------|---|-------------------------|------|
| 20    | ↓ | Comoros                 | 164  |
| 20    | ↑ | Haiti                   | 164  |
| 20    | ↓ | Nicaragua               | 164  |
| 20    | ↑ | Sudan                   | 164  |
| 19    | = | Burundi                 | 169  |
| 19    | ↑ | Democratic Republic ... | 169  |
| 19    | = | Turkmenistan            | 169  |
| 17    | ↑ | Equatorial Guinea       | 172  |
| 17    | = | Libya                   | 172  |
| 16    | ↓ | Afghanistan             | 174  |
| 16    | ↓ | North Korea             | 174  |
| 16    | ↑ | Yemen                   | 174  |
| 14    | ↓ | Venezuela               | 177  |
| 13    | ↑ | Somalia                 | 178  |
| 13    | ↓ | Syria                   | 178  |

# Transparencia Internacional – Informe 2021

## Corruption costs the world \$2.6 trillion a year



Naciones Unidas

Noticias ONU

Mirada global Historias humanas

Búsqueda



Búsqueda avanzada

Regiones

Temas

A la carta

Secretario General

Prensa

AUDIOTECA SUSCRÍBETE

La corrupción le cuesta al mundo 2,6 billones de dólares al año



<https://news.un.org/es/>

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# FOCAL POINTS TO AVOID CORRUPTION



- Transparency
- Public Ethics
- Modernization
- Prevention
- Detection
- Internal Controls

**Appropriate  
Normative  
Structure**

**GOOD  
GOVERNANCE**



- x Incompetence
- x Bureaucracy
- x Opacity
- x Abuse
- x Control Deficiency
- x Others

**LESS  
CORRUPTION**

# ADVANCES TO AVOID CORRUPTION

## FCPA

Foreign Corrupt Practices Act (1977)

## Sentencing Reform Act (1984)

Increase Compliance Programs

## COSO

Committee of Sponsoring Organization of the Treadway Commission (1985)

## OECD (1997)

Convention on Combating Bribery of Foreign Public in International Commercial and Business Transactions

## COMPLIANCE

Normative compliance, organizational internal and external controls, through the management of corporate strategies (regulation of good practices, Anti-corruption Code, labor risk prevention, data protection, anti-money laundering, stock market, etc.) that allows among others, the prevention and detection of criminal behavior in the government.

## PUERTO RICO (2018)

Act No. 2, Anticorruption Code for the New Puerto Rico

## SPAIN (2010 y 2015)

Organic Law 5/2010 / Organic Law 1/2015

## ISO 19600 (2014)

Compliance Management System

## ISO 37001 (2016)

Anti-Bribery Management System

## PERU (2016)

Law No. 30424 (+D.L. 1352-2017)

## UNITED KINGDOM (2010)

Bribery Act

## BS 10500 (2011)

Anti – Bribery Management System

## FRANCE (2016)

SAPIN II Law

## UNE 19601 (2017)

Management System for Criminal Compliance

## ITALY (2001)

Legislative Decree No. 231, of June 8, 2001



# **Anti-Bribery Management System ISO 37001:2016**

## **Anti-Bribery Management System**

- ▶ Local and international Governments have worked to address bribery by adopting laws and international agreements.
- ▶ Bribery is a crime in most countries.
- ▶ The law alone is not sufficient to solve this problem.
- ▶ Organizations have a responsibility to proactively contribute to combating bribery.
- ▶ This is the purpose of the Anti-Bribery Management System: to provide an effective mechanism that leads to commitment and leadership by developing standards and strategies to enforce a culture of integrity, transparency, openness and compliance. The organizational goal is to avoid or mitigate the costs, risks, and damage of involvement in bribery by promoting an environment of confidence, security and improving reputation.

## **What is the ISO 37001 Standard?**

- ▶ Establishes the requirements for the anti-bribery management system and was published on October 14, 2016.
- ▶ Designed to assist organizations in implementing, maintaining, reviewing and improving an anti-bribery management system.
- ▶ Includes a series of measures and controls that an organization can integrate which represent global anti-bribery good practice.

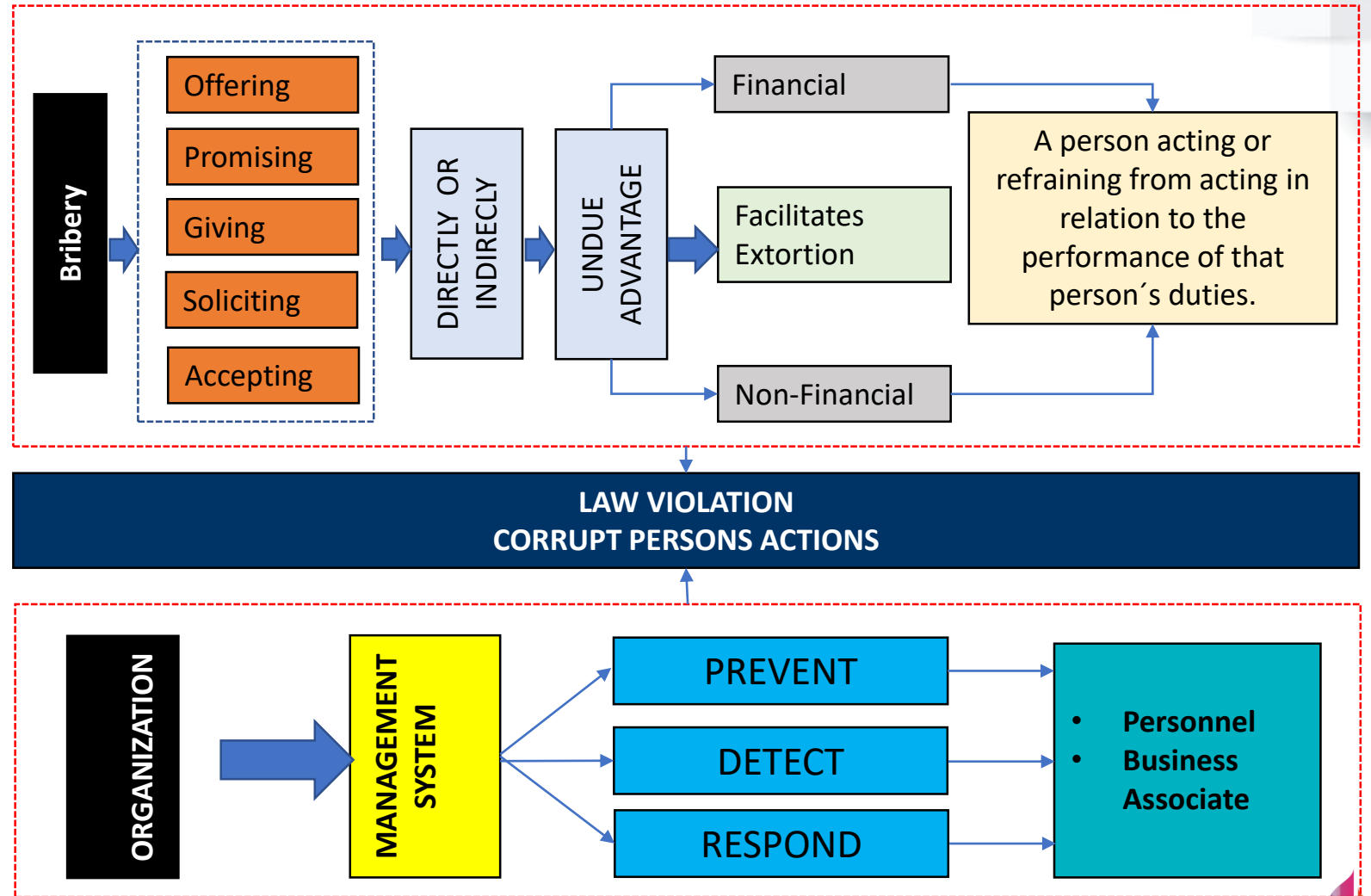
## Definition of Bribery

- ▶ “Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person’s duties.” (ISO 37001:2016)

# Regarding Bribery what does ISO 37001 pursue?

## ISO 37001:2016 ANTI-BRIBERY MANAGEMENT SYSTEM

### What is Bribery and what does ISO 37001 pursue?



# Intention of ISO 37001

## Intention of ISO 37001

- ▶ Management and prevention of risks.
- ▶ Continuous Improvement
- ▶ Total directional leadership (Strategic)
- ▶ Interaction (Teamwork)
- ▶ Formality and consistency
- ▶ Legal compliance
- ▶ Advanced Human Resource
- ▶ Control the information-based processes
- ▶ Create an anti-bribery culture
- ▶ Interested parties compliance
- ▶ Real anti-bribery results



## Intention of ISO 37001



### Benefit of the ISO 37001 Implementation

The **ISO 37001 Standard** establishes the **requirements and provides guidance** for a management system designed to **help an organization to prevent, detect and respond to bribery and comply with anti-bribery laws** and voluntary commitments applicable to its activities.



Know and manage the risks of bribery that can affect the institution



Generate leadership commitment to establish a culture of integrity, transparency, openness and compliance.

# How do I identify bribery?

**Facilitation  
or speed  
Payments  
("grease")**

**Money**

**Debt  
Adjustment**

**Benefits or  
Employment  
to  
Relatives**

**Bribery  
(bribe)  
(concussion)**

**Gifts**

**Political or  
Charitable  
Donations**

**Hospitality**



# How should I respond to offerings of bribery?



- ▶ Immediately reject in a clear and definite manner.
- ▶ Indicate that the Department of the Treasury has an Anti-Bribery Policy that expressly prohibits any act of corruption and bribery.
- ▶ Don't stay silent, speak up and seek help.
- ▶ Seek the person in charge of the area and talk to such person about what happened.
- ▶ Report or submit a complaint of the facts in a timely manner to the Compliance Function or the Labor Affairs Office.

## Consequences of incurring in Bribery

- ▶ **Soborno;** Ley 146-2012, según enmendada: Todo funcionario o empleado público, jurado, testigo, árbitro o cualquier persona autorizada en ley para tomar decisiones, o para oír o resolver alguna cuestión o controversia que solicite o reciba, directamente o por persona intermedia, para sí o para un tercero, dinero o cualquier beneficio, o acepte una proposición en tal sentido por realizar, omitir o retardar un acto regular de su cargo o funciones, o por ejecutar un acto contrario al cumplimiento regular de sus deberes, o con el entendido de que tal remuneración o beneficio habrá de influir en cualquier acto, decisión, voto o dictamen de dicha persona en su carácter oficial, **será sancionado con pena de reclusión por un término fijo de ocho (8) años.**

Cuando el autor sea un funcionario público, árbitro o persona autorizada en ley para oír o resolver una cuestión o controversia, **será sancionada con pena de reclusión por un término fijo de quince (15) años.**

**Nonofficial Translate of definition from Spanish to English. See next slide.**

# Consequences of incurring in Bribery

- ▶ (Official Version of Act 146-2012, as amended is only available in Spanish -Nonofficial Translate of definition from Spanish to English)

**Bribery. (33L.P.R.A. §5350) Act 146-2012, as amended, Section 259:** Any official or public employee, juror, witness, arbitrator or any person authorized by law to hear or decide any issue or controversy who solicits or receives, directly or through an intermediary, for him/herself or for a third party, any money or benefit, or accepts a proposal to such effects to perform, omit or delay an act that pertains to his/her regular office or duties, or to perform an act that is contrary to his/her regular duties, or with the understanding that such remuneration or benefit shall influence any action, decision, vote or ruling by said person in his/her official capacity, **will be punished with imprisonment for a fixed term of (8) years.**

When the perpetrator is a public official, arbitrator or person authorized by law to hear or decide any issue or controversy, he/she, **will be punished with a restitution penalty and imprisonment for a fixed term of (15) fifteen years.**

# Consequences of Incurring in Bribery

► **Oferta de soborno;** Ley 146-2012, según enmendada: Toda persona que, directamente o por persona intermediaria, dé o prometa a un funcionario o empleado público, testigo, o jurado, árbitro o a cualquier otra persona autorizada en ley para oír o resolver una cuestión o controversia, dinero o cualquier beneficio con el fin previsto en el Artículo 259, **será sancionada con pena de reclusión por un término fijo de ocho (8) años.**

Si la persona convicta es una persona jurídica **será sancionada con pena de multa hasta treinta mil dólares (\$30,000).**

**(Official Version of Act 146-2012, as amended is only available in Spanish -Nonofficial Translate of definition from Spanish to English)**

**Offer of bribery. (33 L.P.R.A. § 5351); Act 146-2012, as amended, Section 260:** Any person who, directly or through an intermediary, gives or promises to give to an official or public employee, witness, juror, arbitrator, or any other person authorized by law to hear or decide any issue or controversy, money or any benefit, for the purpose provided in Section 259, **will be punished with imprisonment for a fixed term of (8) eight years.**

If the convicted person is a legal person **will be punished with a fine of up to (\$30,000) dollars.**



## What is needed from you?

- ▶ Share the dream of having transparency in all agencies and organizations.
- ▶ Recognize that openness and rectitude are fundamental qualities.
- ▶ Face this policy with enthusiasm and concern. Never with indifference.
- ▶ Act with responsibility and respect for the Department of the Treasury's policies and procedures.
- ▶ Immediately notify any information you may have of illegal actions.

## **Department of the Treasury Anti-Bribery Policy**

- ▶ The Puerto Rico Department of the Treasury, Government of Puerto Rico, elaborates and administers tax and fiscal policies in a fair, equitable, ethical, effective and efficient manner. Additionally, we collect, keep custody, record and oversee the use of public resources by government agencies, ensuring compliance with the applicable laws and regulations.

With the goal of becoming a worldwide example of tax and fiscal administration, we reaffirm our commitment to the implementation of the anti-bribery programs and mechanisms that undoubtedly promote fundamental values such as integrity, justice and transparency. It's important that as part of this commitment we accomplish compliance with the applicable national and international anti-corruption laws, codes and the anti-bribery management system and its continuous improvement.

## Department of the Treasury Anti-Bribery Policy

- ▶ The Puerto Rico Department of the Treasury (“Department”) prohibits all acts of corruption and bribery. All interested parties are properly informed of the consequences they will endure and/or punishments or sanctions in the case of violations to the regulations and policies that are applicable to this Department.

We promote that our officials, employees and other interested parties report or submit in good faith and with reasonable basis, their concerns and complaints of possible violations to the anti-bribery policy. It is guaranteed that no retaliation nor harmful acts against the rights of this person will be allowed.

The Anti-bribery Compliance Function has been created and satisfies the requirement of the necessary authority and independence to address the responsibility of collaborating with the design, implementation and compliance with the anti-bribery management system, design of personal educational training programs that are directed to preventing and addressing situations concerning bribery and the function of the anti- bribery management system.

Francisco Parés Alicea  
**Secretary, Department of the Treasury**

DEPARTMENT OF  
**TREASURY**



# ISO 37001:2016 Standard, Anti-Bribery Management System

## ——Everyone's Commitment——

Report or submit an anonymous complaint by writing to **Anti-bribery Compliance Function** (FCA, for its Spanish acronym) at: [FCA@hacienda.pr.gov](mailto:FCA@hacienda.pr.gov). You can also submit an anonymous complaint to *Grupo para la Prevención y Erradicación de la Corrupción en Puerto Rico* (PRECO, for its Spanish acronym) at: [precopr.com](http://precopr.com).

# **GOODS, SERVICE AND OTHER PROVIDERS' CERTIFICATION ISO 37001:2016 STANDAD Anti-Bribery Management System**

Every one of the Professional, Consulting, Non-Professional, Goods, Service and Other Suppliers' of the Puerto Rico Department of the Treasury must complete and sign the Certification which is available at the end of this Presentation.

Once the Certification is completed, a printed and signed copy must be provided to the Contract Administrator together with the other required documents pursuant to any official publication issued by the Puerto Rico Department of the Treasury for this purpose.

► **Roberto Almeida A.**  
Anti-Bribery Management System Presentation 2022



