DEPARTAMENTO DE
HACIENDA
GOBIERNO DE PUERTO RICO

ANTI-BRIBERY MANAGEMENT

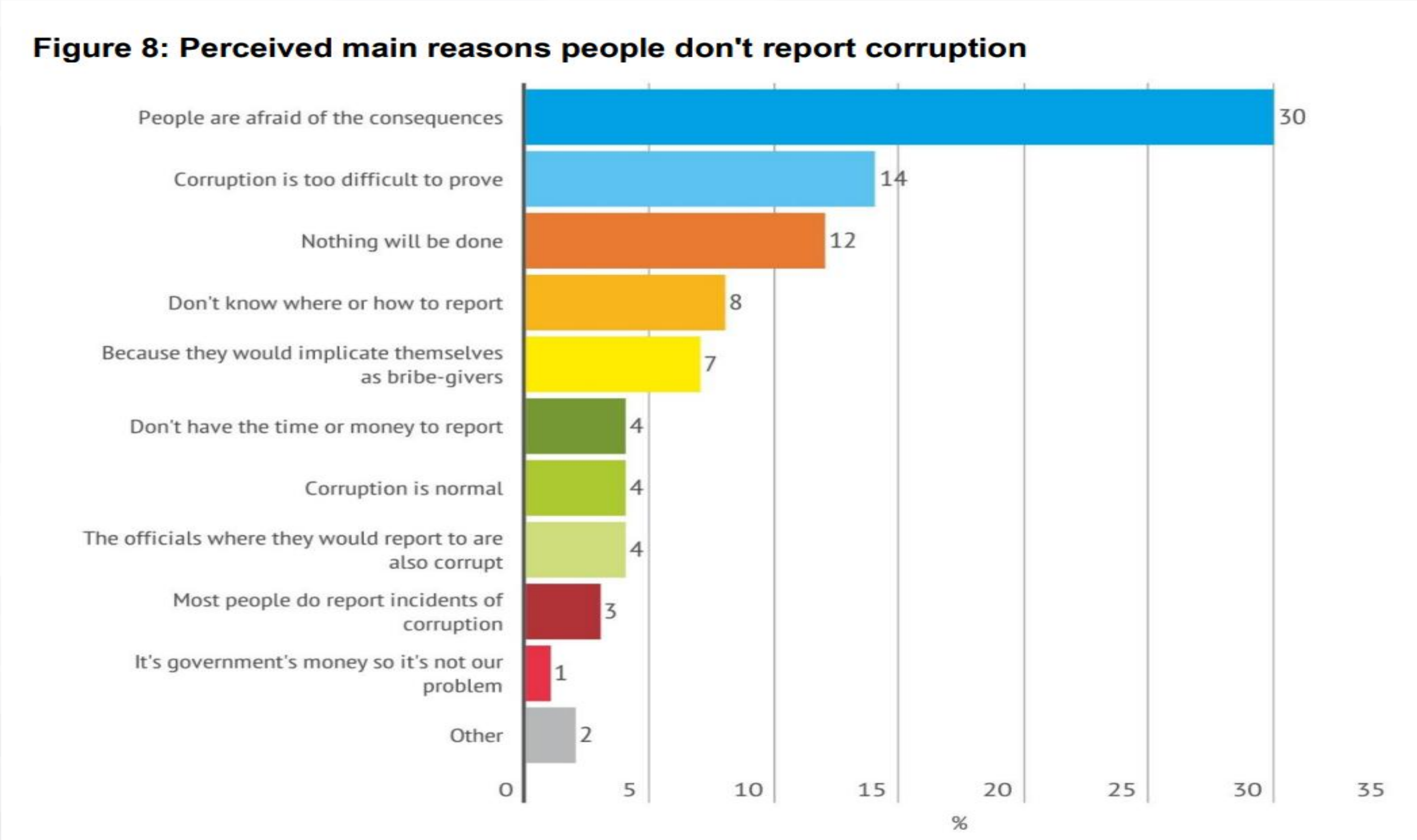
Ángel L. Pantoja Rodríguez, Esq.
Secretary
Department of the Treasury

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



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

ÍNDICE DE PERCEPCIÓN DE LA CORRUPCIÓN 2024

AMÉRICAS

42/100

PUNTUACIÓN PROMEDIO

TRANSPARENCY INTERNATIONAL
the global coalition against corruption

PUNTUACIÓN	PAÍS/TERRITORIO
76	Uruguay
75	Canadá
68	Barbados
65	Bahamas
65	Estados Unidos
63	Chile
63	San Vicente y las Granadinas
60	Dominica
59	Santa Lucía
58	Costa Rica
56	Granada
44	Jamaica
41	Cuba
41	Trinidad y Tobago
40	Surinam
39	Colombia
39	Guyana
37	Argentina
36	República Dominicana
34	Brasil
33	Panamá
32	Ecuador
31	Perú
30	El Salvador
28	Bolivia
26	México
25	Guatemala
24	Paraguay
22	Honduras
16	Haití
14	Nicaragua
10	Venezuela

PUNTUACIÓN

Mucha corrupción — 0-9, 10-19, 20-29, 30-39, 40-49, 50-59, 60-69, 70-79, 80-89, 90-100 — Muy baja corrupción

Sin datos | Límites controvertidos* | Líneas de control*

*Las denominaciones empleadas y la forma en que se presentan los datos en este mapa representan la práctica de la ONU al mes de enero de 2025, según nuestro conocimiento. No implican la expresión de opiniones por parte de Transparencia Internacional con respecto al estatus legal de ningún país, territorio, ciudad o área, ni de sus autoridades; tampoco respecto a la delimitación de sus fronteras o límites.

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Transparency International – Scores 2024

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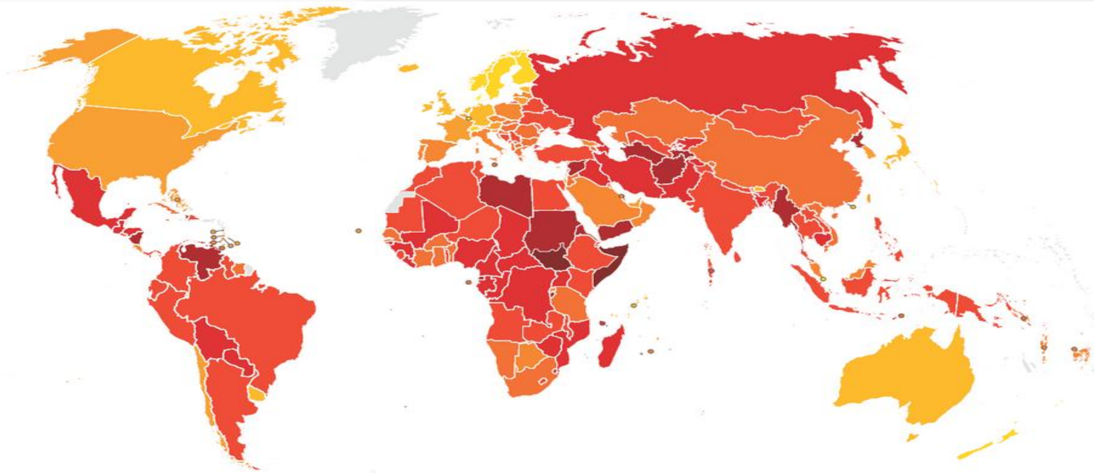

ÍNDICE DE PERCEPCIÓN DE LA CORRUPCIÓN 2024

Niveles de percepción de corrupción en el sector público en 180 países/territorios del mundo.

PUNTUACIÓN	PAÍS/TERRITORIO
90	Dinamarca
88	Finlandia
84	Singapur
83	Nueva Zelanda
81	Luxemburgo
81	Noruega
81	Suiza
80	Suecia
78	Países Bajos
77	Australia
77	Islandia
77	Irlanda
76	Estonia
76	Uruguay
75	Canadá
75	Alemania
74	Hong Kong
72	Bután
72	Seychelles
71	Japón
71	Reino Unido
69	Bélgica
68	Barbados
68	Emiratos Árabes Unidos
67	Austria
67	Francia
67	Taiwán
65	Bahamas
65	Estados Unidos
64	Israel
64	Corea (Sur)
63	Chile
63	Lituania
63	San Vicente y las Granadinas
62	Cabo Verde
60	Dominica
60	Eslovenia
59	Letonia
59	Qatar
59	Santa Lucía
59	Arabia Saudita
58	Costa Rica
57	Botsuana
57	Portugal
57	Ruanda
56	Chipre
56	República Checa
56	Granada
56	España
55	Fiyi
55	Omán
54	Italia
53	Baréin
53	Georgia
53	Polonia
51	Mauricio
50	Malasia
50	Vanuatu
49	Grecia
49	Jordania
49	Namibia
49	Eslovaquia
47	Armenia
47	Croacia
46	Kuwait
46	Malta
46	Montenegro
46	Rumania
45	Benín
45	Costa de Marfil
45	Santo Tomé y Príncipe
45	Senegal
44	Jamaica
44	Kosovo
44	Timor-Leste
43	Bulgaria
43	China
43	Moldavia
43	Islas Salomón
42	Albania
42	Ghana
41	Burkina Faso
41	Cuba
41	Hungría
41	Sudáfrica
41	Tanzania
41	Trinidad y Tobago
40	Kazajistán
40	Macedonia del Norte
40	Surinam
40	Vietnam
39	Colombia
39	Guyana
39	Túnez
39	Zambia
38	Gambia
38	India
38	Maldivas
37	Argentina
37	Etiopía
37	Indonesia
37	Lesoto
37	Marruecos
36	República Dominicana
35	Serbia
35	Ucrania
34	Argelia
34	Brasil
34	Malaui
34	Nepal
34	Níger
34	Tailandia
34	Turquía
33	Bielorrusia
33	Bosnia-Herzegovina
33	Laos
33	Mongolia
33	Panamá
33	Filipinas
33	Sierra Leona
32	Angola
32	Ecuador
32	Kenia
32	Sri Lanka
32	Togo
32	Uzbekistán
31	Yibuti
31	Papúa Nueva Guinea
31	Perú
30	Egipto
30	El Salvador
30	Mauritania
28	Bolivia
28	Guinea
27	Esuatini
27	Gabón
27	Liberia
27	Mali
27	Pakistán
26	Camerún
26	Irak
26	Madagascar
26	México
26	Nigeria
26	Uganda
25	Guatemala
25	Kirguistán
25	Mozambique
24	República Centroafricana
24	Paraguay
23	Bangladés
23	Congo
23	Irán
22	Azerbaiyán
22	Honduras
22	Líbano
22	Rusia
21	Camboya
21	Chad
21	Comoras
21	Guinea-Bisáu
21	Zimbabue
20	República Democrática del Congo
19	Tayikistán
17	Afganistán
17	Burundi
17	Turkmenistán
16	Haití
16	Myanmar
15	Corea (Norte)
15	Sudán
14	Nicaragua
13	Guinea Ecuatorial
13	Eritrea
13	Libia
13	Yemen
12	Siria
10	Venezuela
9	Somalia
8	Sudán del Sur

PUNTUACIÓN

Mucha corrupción · 0-9 · 10-19 · 20-29 · 30-39 · 40-49 · 50-59 · 60-69 · 70-79 · 80-89 · 90-100 · Muy baja corrupción

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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

ttps://news.un.org/es/

FOCAL POINTS TO AVOID CORRUPTION

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

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

Appropriate Normative Structure

GOOD GOVERNACE

LESS CORRUPTION

ADVANCES TO AVOID CORRUPTION

FCPA
Foreign Corrupt Practices Act (1977)

COSO
Committee of Sponsoring Organization of the Treadway Commission (1985)

Sentencing Reform Act (1984)
Increase Compliance Programs

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 and Rev. 2025)
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

DEPARTAMENTO DE HACIENDA
GOBIERNO DE PUERTO RICO

Anti-Bribery Management System ISO 37001

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 in 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?

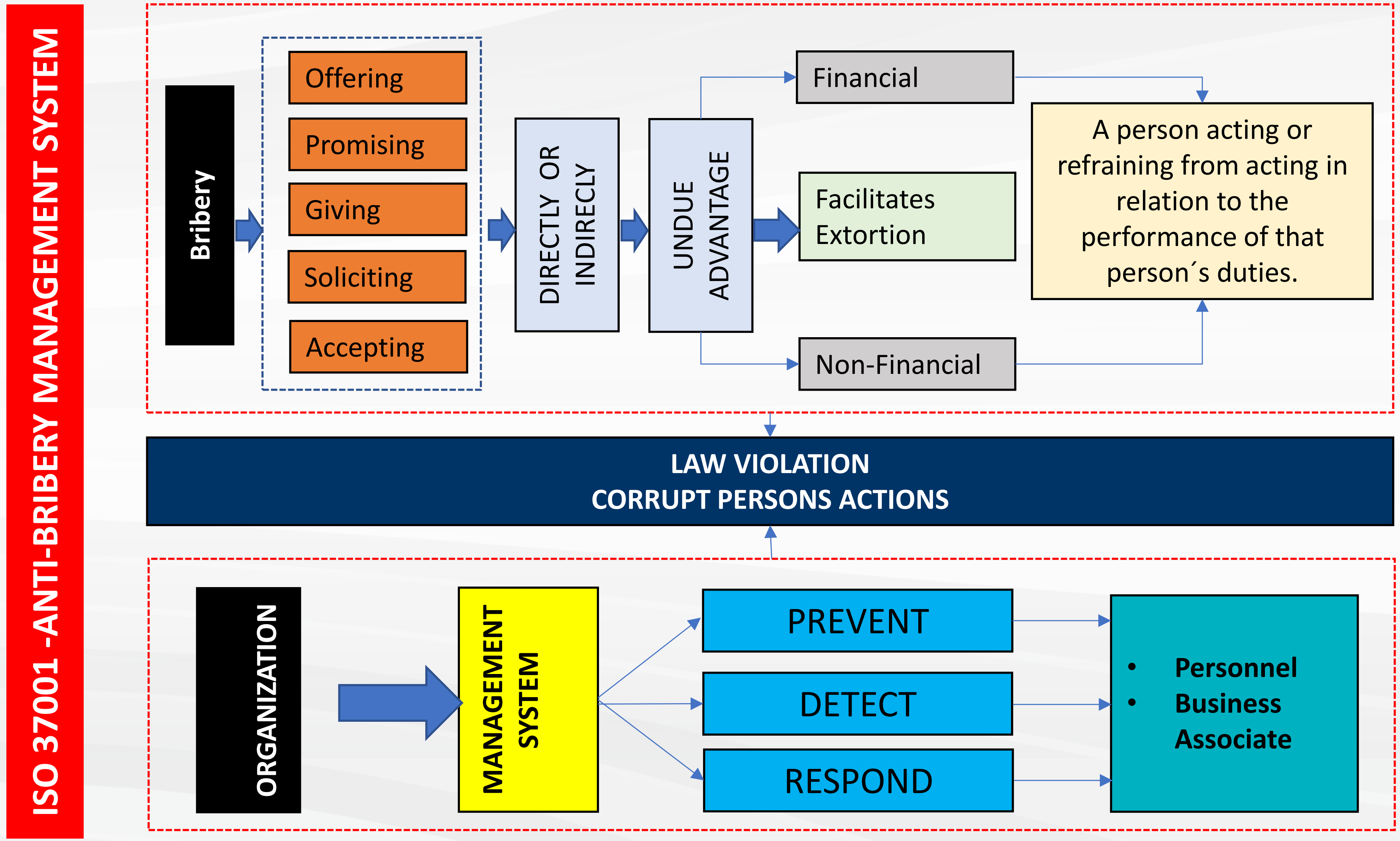
- Establishes the requirements for the anti-bribery management system and was published on October 14, 2016 and revised in February 2025.
- Designed to assist organizations in implementing, maintaining, reviewing and improving an anti-bribery management system.
- Includes a series of measures and controls 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)

What is Bribery and what does ISO 37001 pursue?

Regarding Bribery 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

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.

Benefit of the ISO 37001 Implementation

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?

Bribery (bribe) (concussion)

- Money
- Facilitation or speed Payments (“grease")
- Debt Adjustment
- Benefits or Employment to Relatives
- Political or Charitable Donations
- Hospitality
- Gifts

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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.

Ángel Pantoja Rodríguez
Secretary, Department of the Treasury

ISO 37001 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. 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.

GOODS, SERVICE AND OTHER PROVIDERS' CERTIFICATION
ISO 37001 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 2022-2026

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