Criminal Investigation of Bribery and Corporate Compliance: Good Practices

Submitted by: Chile
Criminal Investigation of Bribery and Corporate Compliance: Good Practices
Law 19.913
Basis or Precedent Crimes of Asset Laundering
Law 20.393
Bribery: Modalities y Considerations

- Payments in personal / direct / indirect checking account
- Cash payment
- Investments / stocks / term deposits / mutual funds
- Payment of Expenses
- Credit Payment
- Travel Financing
- Goods Purchase
- Current account payments of companies or related persons (checks or transfers)

¿BENEFITED?

LEGAL PERSON

NATURAL PERSON

CONTRACT
MODIFY A LAW
RECEIVE A TAX BENEFIT
OMISSION (FP AUDIT)
Ley 20.393
Criminal Responsability of the Legal Person

THE COMPANY IS CRIMINALLY RESPONSIBLE

CRIMES ARE COMMITTED DIRECTLY AND IMMEDIATELY IN YOUR INTEREST OR FOR YOUR USE

THE COMPANY IS CRIMINALLY RESPONSIBLE

OWNERS

CONTROLLERS

RESPONSIBLES

MAIN EXECUTIVES

REPRESENTATIVES

ADMINISTRATORS

SUPERVISORS

NATURAL PERSONS UNDER THEIR ADDRESS AND SUPERVISION

WHEN THEY ARE RESPONSIBLE

BREACH OF THE ADDRESS DUTY

BREACH OF THE SUPERVISION DUTY
<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Resources and Powers from CPP</td>
<td>Have resources in relation to the size and capacity of the Company. Direct Communication Channel with the Administration.</td>
</tr>
<tr>
<td>4. Supervision and Certification of the CPS</td>
<td>CPM control and supervision methods: Detect, correct, report. CPM certification implemented.</td>
</tr>
</tbody>
</table>
TOLERANCIA AL RIESGO

Cuando la desviación no afecte significativamente a los objetivos.

Impacto

Apetito al Riesgo

Riesgo Residual

Riesgo inherente

Probabilidad

Fuente: IIA
Risk Management Control Models

Source: IIA
Ley 20.393
Investigative procedure to detect CRLP

General view
Investigative Procedure

Determine the Profit of the Company

EEFF Accounting Expertise

Get the Contract

Determine who reports CPP

Organization chart Company and legal representative

Identify the Crime Prevention Person
Law 20.393
Investigative procedure to detect CRLP

- Identification of the Risks of the Processes and Activities determined
  - Who raised the Risk matrix (First Line)
  - Protocols and Crime Prevention Activities established
  - People Involved in the Process
    - 1st Interview Second Defense Line
    - 2nd Interview Third Line of Defense
    - 3rd Department Manager
    - 4th Crime Prevention Person

- Report Identification
- Identify Communication channel and participants
- Identify detention reports
- Action plan (complaint)

- Crime Prevention Manual or Regulation
  - System of internal sanctions, complaints and pecuniary prosecution of CPM offenders
  - Obtaining the Crime Prevention Regulation.
  - Obtain contracts from the workers involved in the 3 lines.
Law 20.393
Investigative procedure to detect CRLP

- Investigative Procedure
- CPS Supervision and Certification
  - Control and Supervision Methods of the CPS (Third Defense Line)
    - Verify existence of CPM Certification implemented
    - Locate and interview Compliance company