商业道德与管理体系

BUSINESS ETHICS / MANAGEMENT SYSTEMS

28 OCTOBER 2021

议程 AGENDA

1 **为何建立商业道德的管理体系**
Why is it important to manage business ethics

2 **反贿赂与腐败第三方风险管理**
Anti-bribery & corruption third party risk management

3 **申诉机制**
Grievance mechanism

4 **内部培训**
Internal training

5 **小结及问答**
Summary and Q&A

01

为何建立商业道德的管理体系
Why is it important to manage business ethics

如何理解商业道德 WHAT IS BUSINESS ETHICS

商业道德的涵义与范畴随着社会文化、政策法规、经济的发展持续演变。在当代，健全的企业商业行为准则/道德准则中常见的议题包括

The definition and scope of Business ethics change as culture, policy and economy develops. The common topics in modern corporate Code of Conduct and ethics protocols include:

- 利益冲突 Conflict of interest
- 公平交易、反竞争/反垄断 Fair competition, Anti-trust
- 知识产权和秘密 Intellectual property, Confidential information
- **反贪污与贿赂 Anti-corruption and Bribery**
- 洗钱 Money laundry
- 内幕交易 Insider trading
- 信息安全 Information security
- 财务报告及其他公告的准确性 Financial reporting and accurate information
- 记录保存和披露 Record keeping and disclosure
- 歧视与骚扰 Discrimination and harassment
- 工作场所安全与环境 Safety and Environment at workplace
- **举报及申诉 Whistle blowing and Grievance**

为何建立商业道德的管理体系 WHY IS IT IMPORTANT TO MANAGE BUSINESS ETHICS

建立并完善商业道德的管理体系对企业有何帮助 How does building management systems that govern business ethics help your business?

- 符合法规政策的要求 Meet requirements of laws and regulations

- 达到客户预期 Meet customer expectations

- 促进可持续发展及运营效率的提升 Promote sustainable growth and efficiency

- 符合负责任投资的要求 Meet expectations of responsible investors

- 降低声誉风险 Mitigate reputational risks

- 响应市场趋势及消费者意识 Respond to market shift and consumer awareness

基于上述考虑，企业常于以下公开渠道对其商业道德管理体系作出披露 Companies generally disclose their business ethics management protocols in:

- 公司官网 Company website

- 公司行为准则 Code of Conduct

- 公司可持续发展报告 / 企业社会责任报告 Sustainability report / CSR report

- 公司ESG（环境, 社会, 治理）报告 ESG report

- 公司年度报告 Annual report

- 第三方审计报告 3rd party audits

商业道德相关法规 LAWS & REGULATIONS ON BUSINESS ETHICS

- **商业道德相关法规 – 中国** Laws and regulations on Business ethics in China

  - 《刑法》 China's Criminal Law

  - 《反不正当竞争法》 the Anti-Unfair Competition Law (AUCL)

  - 《中华人民共和国惩治贪污条例》 Regulations of the People's Republic of China on the Punishment of Corruption

  - 《关于禁止商业贿赂行为的暂行规定》 Provisional Provisions on the Prohibition of Commercial Bribery

  - 《中华人民共和国政府采购法》 Government Procurement Law of the People's Republic of China

  - 《中华人民共和国反垄断法》 Antimonopoly Law of the People's Republic of China

  - 《中华人民共和国招标投标法》 Tendering and Tendering Law of the People's Republic of China

  - 《中华人民共和国反洗钱法》 Anti-Money Laundering Law of the People's Republic of China

  - 香港《防止贿赂条例》 Regulations on the Prevention of Bribery in Hong Kong

商业道德相关法规 LAWS & REGULATIONS ON BUSINESS ETHICS

- ▪ **商业道德相关法规 – 其他国家** Laws and regulations on Business ethics in other countries

  - ○ **澳大利亚《1955 年刑法典（澳联邦）》以及州或地区立法** Australia's 1955 Penal Code (Australian Commonwealth) ("Australian Federal Penal Code") and state or territory legislation

  - ○ **印度《2018 年预防腐败（修订）法》、《1860 年刑法典》、《2013 年公司法》、《2013 年公民监察法》、《2016 年公司监察（修订）法》** India's Corruption Prevention (Amendment) Act 2018 (POCA), India's Criminal Code 1860 (IPC), Companies Act 2013, Citizenship Monitoring Act 2013, Corporate Monitoring (Amendment) Act 2016

  - ○ **日本《刑法典》和《反不正当竞争法》** Japan's Penal Code and the Anti-Unfair Competition Act (UCPA)

  - ○ **韩国《刑法典》、《加重处罚特定犯罪法》、《建立和运作反腐败和民权委员会以及预防腐败法》、《打击外国公务人员在国际商业交易受贿法》、以及《不正当索贿和受贿法》** The Korean Penal Code, the Increased Penalties for Specific Crimes Act (SCA), the Establishment and Operation of the Anti-Corruption and Civil Rights Commission and the Prevention of Corruption Act (ACA), the Anti-Foreign Public Officials Bribery act (FBPA),, and the Unfair Solicitation and Bribery Act

  - ○ **新加坡《刑法典》以及《预防腐败法》** Singapore Penal Code and Corruption Prevention Act (PCA)

  - ○ **英国《2010 年反贿赂法》** UK Bribery Act 2010 (UKBA)

  - ○ **美国1977年《反海外腐败法》** U.S. Foreign Corrupt Practices Act of 1977 (FCPA)

投票与讨论 POLLS & DISCUSSIONS

您所在机构的商业道德政策覆盖了哪些议题（多选）

What topics do your Business ethics policies address (multiple choices) ?

- 利益冲突 Conflict of interest
- 公平交易、反竞争/反垄断 Fair competition, Anti-trust
- 知识产权和秘密 Intellectual property, Confidential information
- 反贪污与贿赂 Anti-corruption and Bribery
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* 会前调查结果显示，90%的供应商已制定商业道德政策（有效填写人次：10）

Pre-event survey indicates that 90% of the suppliers have developed business ethics policies (Valid feedback: 10)

投票与讨论 POLLS & DISCUSSIONS

您所在机构如何披露/报告商业道德的相关政策或实践

How does your organization report Business ethics policies or practices (multiple choices) ?

- 在公司官网披露 on company website
- 发布公司行为准则 publish Code of Conduct
- 在公司可持续发展报告 / 企业社会责任报告中披露 in sustainability report / CSR report
- 在公司 ESG（环境, 社会, 治理）报告中披露 in ESG report
- 在公司年度报告中披露 in annual report
- 在第三方审计报告中披露 in 3rd party audits
- 有商业道德的相关政策但未正式披露 we have business ethics policies in place but don't formally disclose it
- 尚未制定商业道德的相关政策 we don't have business ethics policies in place

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02

反贿赂与腐败第三方风险管理

Anti-bribery & corruption third party risk management

AIM-PROGRESS 第三方反贿赂与腐败风险管理工具包 THIRD-PARTY ANTI-BRIBERY & CORRUPTION RISK MANAGEMENT PROTOCOL TOOLKIT

AIM-PROGRESS

CONSULTING ethic

Third party anti-bribery & corruption risk management protocol toolkit

August 2016

第三方风险管理体系应具备以下基本特征 Basic qualities for a third-party risk management system:

▪ **清晰的责任划分，明确第三方风险管理的部门** Clear roles and responsibilities, clear ownership

    ○ **最佳实践 - 集中管理责任与职能的下放** Best practice - Central plus de-central roles:

> **由合规、法律及风控部门驱动的，强有力的集中制度建立、设计、各方沟通及监督** *Strong centralised responsibility for setting the policy, designing and communicating the programme, and oversight of it, driven by a Compliance, Legal or Risk function*
>
> **由采购、销售或其他部门的第三方对接人作为信息提供方** *Relationship owners, be they within procurement, sales or elsewhere in the business are best placed to provide information on the third parties with which they work*
>
> **由区域业务专家、法律、合规、财务团队在信息评估、风险应对方案的设计过程中提供专业意见** *Local functional experts, Legal, Compliance or Finance provide the subject matter expertise to evaluate the information provided and define the right response to mitigate the risk*

▪ **制定明确的风险管理方法与步骤** Defined process and workflow

▪ **责任部门应有必要的资源与能力开展工作** Responsible departments have the required resources and capabilities.

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

1. 了解您的第三方

Know your 3rd parties

2. 评估相关风险

Assess what risk they might expose you to

3. 管理风险

Decide how to deal with that risk

4. 追踪与定期评估

Monitor for changes and reassess

5. 报告与披露

Report on what you do

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

1. 了解您的第三方 Know your third parties

Identify
1 who are your third parties

- **对您的第三方进行分类** Categorise your third parties
  - ○ 政府相关部门 Government agencies
  - ○ 供应商 Suppliers
  - ○ 服务商如第三方认证机构等 Service providers such as certification agencies
  - ○ 其他，如公司聘请的有权在与其他方来往时代表公司的代理商、分销商、顾问、代表、独立承包商、合资伙伴等 Other, such as agents and representatives hired by companies to act on their behalf in dealing with external parties, distributors, consultants, independent contractors, shareholding partners, etc

- **建立数据库，统一管理第三方的基本信息（如类型、地区、规模等）** Build Repository to record third party basic information (e.g. category, Location, Size, etc)

- **最佳实践** Best practice:

  所有第三方的数据建立数据库集中管理，并与公司管理系统对接，使用统一标准对第三方进行分类 All third-party data held in central data repository, categorised and segmented consistently, integrated with enterprise systems

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

1. 了解您的第三方（尽职调查） Know your third parties (Due diligence)

通过对供应商进行尽职调查，了解供应商管理团队的业绩记录、政府关系和行业声誉等关键信息，有助于在早期正确识别和控制风险 Due diligence reveals information on the third party' performance record, government relations, industry reputation and other key information, which helps organization to identify and manage the associated risks.

公共记录搜索包括在线和手动审查公开信息，包括
- 国家和国际媒体档案；
- 公司注册文件和信用评级机构；
- 诉讼、破产、监管和合规记录.

人工查询：
- 具有行业经验的本地和国际业务分析师；
- 在更广泛的投资和商业领域的其他人；

领域知识和专业知识：
- 专业人员利用知识和经验将他们的调查结果放在适当的国家或行业背景下；
- 行业专家和具有直接知识的同行的内部咨询

渠道一：公开信息
Source A. Public information

01	公司历史 Company history	05	媒体报道 Media coverage
02	关联公司 Affiliated companies	06	诉讼与破产 Lawsuits and bankruptcy
03	行业声誉 Industry reputation	07	合规记录 Compliance record
04	政治关系 Political ties	08	隐藏关系 Hidden relationships

渠道二：深入调查 (实地走访，专家网络等)
Source B. In-depth investigation (site visit, expert network, etc)

尽职调查结果可能影响与第三方合作的决策
The findings may affect business decisions

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

2.1 评估与各类第三方相关的风险（初评） Assess what risk they might expose you to (initial assessment)

2a Assess – initial what risk they expose you to

- **对第三方进行初步评估 > 风险分级 （高中低风险等）** Initial assessment of third parties > Risk levels (H/M/L risks)
  - 可通过问卷/打分等方式进行初步评估 Can use questionnaires, scoring cards to conduct initial assessment.
  - 可根据第三方所在区域，运用CPI等已有工具 对不同区域的第三方进行评分 Can utilise tools such as Corruption Perceptions Index (CPI) to rate third parties based on their locations.

- **在初步评估的基础上，对高中低风险的第三方分别建立不同强度的进一步评估** Based on the results of initial assessment, arrange further assessments of varying rigor to be conducted for suppliers across risk levels.

- **最佳实践** Best practice:

  > **对全部第三方均以统一标准进行初步评估，划分出高/中/低风险层级，数据统一管理，并对高风险的第三方制定二次评估方案** All third parties are subject to a limited initial risk assessment which classifies them as H/M/L risk, with the outcome recorded and higher risk third parties are subject to further assessment.

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

2.2 评估与各类第三方相关的风险（复评） **Assess what risk they might expose you to (further assessment)**

2b Assess - further what risk they expose you to in more detail

- 与中/高风险的第三方建立联系，进一步评估其风险 Contact suppliers of M/H risk levels to establish further assessment.

- 在向第三方收集信息时，应确认信息的完整性和准确性，并记录在案 To ensure that the information collected during the assessment is complete and accurate, with proper documentation.

- 请具有相关领域经验的人完成评估 Personnel conducting the assessment should have experience in the relevant risk field.

- 最佳实践 Best practice:

高风险的第三方均经过审慎的进一步评估与分析，且评估过程由相关风险部门管理，评估过程运用了风险评估与信息记录的专业工具 All higher risk third parties are subject to a detailed risk assessment which requires the collection and analysis of information from the third party, overseen by a risk function and supported by a tool with assessment and recording functionality.

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

3. 风险管理 Manage that risk

3 Manage that risk

- ▪ **根据具体风险制定管理方案及整改计划** Formulate risk management plan and corrective action plan
- ▪ **方案制定应有** The risk management and corrective action plan should have
  - ○ 明确的权责归属 Clear roles and responsibilities,
  - ○ 行动计划及截至日期 Deadlines for corrective actions,
  - ○ 考虑到第三方行动方案的可行性和有效性，通过合同等方式确保执行 Contractual means to safeguard execution.
- ▪ **与第三方的合作可能在其（整改）行动前暂停，一些特别风险可能导致与第三方合作关系的终止** Corrective actions may required before commencing working with a third party. There may be cases where the risks identified during the assessment lead to a decision not to work with the third party.
- ▪ **最佳实践** Best practice:

  与第三方的合同均包含降低风险的要素，如商业道德要求的相关条款等。对于高风险的第三方定期审核，且审核结果均记录在案 All third-party contracts contain risk-mitigation elements, including Business ethics requirements. Audits are conducted on higher risk third parties. All outputs are documented.

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

4. 持续监管与定期评估 Monitor for changes and reassess

4	Monitor for changes and reassess

- **公司合规/法律部门对高中低风险的第三方均保持一定频率的检查及评估** Compliance/Legal departments to set minimum review frequencies for all third parties even those classified as low risk.

- **每一个第三方应指定关系责任人** Define relationship owners.

- **最佳实践** Best practice:

> **第三方均经过定期复核（高风险第三方应每年审核）、及时更新基本信息。建立日常的第三方信息收集及汇总机制，以确保每次评估之间的信息不被遗漏** All third-party information is reviewed, updated and reassessed at minimum globally applied review frequencies (annually for high risk) and a process exists to ensure new information on a third party which emerges between reviews is captured and evaluated.

第三方风险管理指南 THIRD-PARTY RISK MANAGEMENT GUIDE

**5. 对您的风险管理措施进行报告和披露 Report on what you do**

5 Report on what you do

- 在年度报告或公司企业社会责任/可持续发展报告中对风险管理措施及运行成果进行披露 Report the progress, results and status of the risk management programme in your annual report or company CSR/Sustainability report.

- 使用专门的报告工具或自有的符合市场要求的报告模板进行对内及对外的报告与披露 Use professional reporting tools or self-developed template in line with the market expectations to report both internally and externally.

- 报告形式可以区域/市场/业务领域进行划分，便于分析 Structure your reporting in such a way to enable analysis by geography, market or functions.

- 报告应使用经过整理的信息， 注意信息保密的要求 Use consolidated data rather than individual records to ensure that data privacy requirements are met.

- 最佳实践 Best practice:

  风险管理的进展与成果与董事会、管理层、风险委员会（如有）、社会公众报告/披露 Reporting on the progress, results and status of the risk management programme is provided at Board level, to appropriate risk committees, senior management and externally.

第三方风险管理体系案例 EXEMPLARY THIRD-PARTY RISK MANAGEMENT SYSTEM
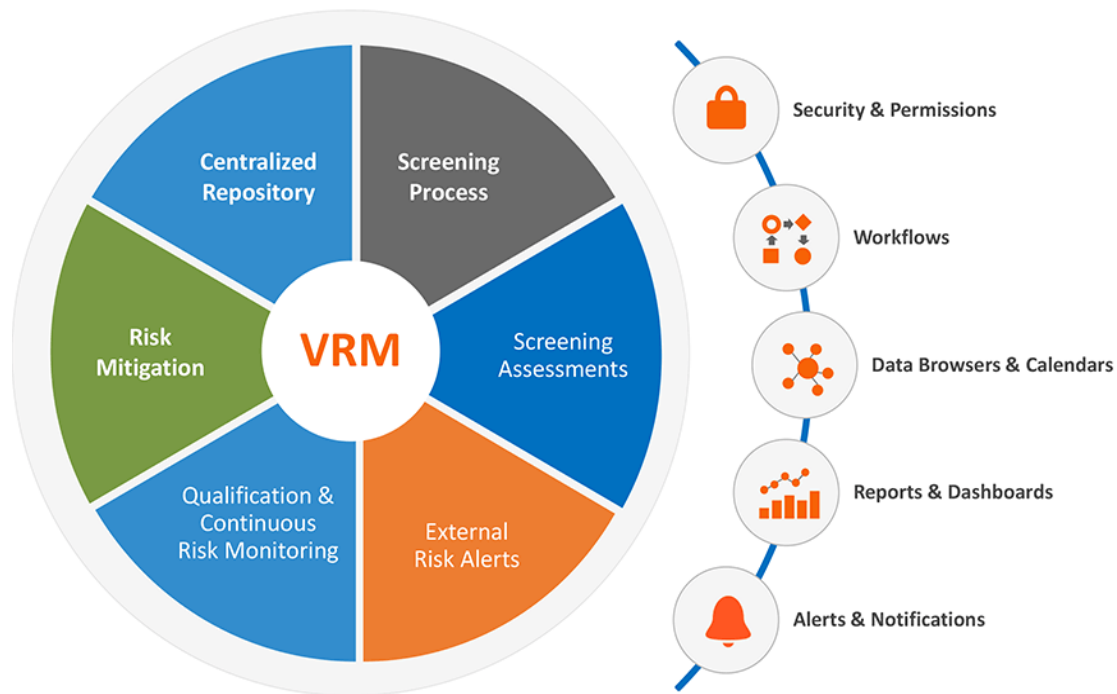
投票与讨论 POLLS & DISCUSSIONS

您所在的机构是否有以下第三方风险管理的方案/工具（多选）

Does your organization have one or more of the following third-party risk management tools (multiple choices) ?

- 发放给第三方的问卷 Questionnaire for third parties to fill out
- 第三方尽职调查流程 Third party due diligence process
- 专门用于第三方风险管理的信息收集或数据分析系统 Specialised third party information collection / analysis system
- 运用公司管理系统（ERP）的特定功能实现第三方风险管理 Use functions of company ERP system to realise third party risk control
- 暂时没有正式的第三方风险管理方案/工具 No third-party risk management tools in place

03

申诉机制

Grievance mechanism

建立有效的申诉机制 BUILD AN EFFECTIVE GRIEVANCE SYSTEM

申诉机制为供公司内部员工（或外部人员）对该公司及其相关人员的行为提起申诉、寻求救济的一系列措施及设置 Grievance mechanism refers to the settings and protocols of an organization, for the internal and external personnel to file complaints about the conduct of the organization or their employees, and to seek remedies.

有效的申诉机制应具备以下特点 An effective grievance mechanism should have the following characteristics:

▪ **各环节的方式及工具合法** Legal and legitimate

  使用的方式和工具必须合法，在合理的条件下收集数据，且不滥用数据 The methods and tools used must be legal and legitimate, use and collection of information should be reasonable and free of abuse.

▪ **匿名申诉** Anonymity

  使用者的信任对申诉机制的有效性至关重要 The trust of users is paramount for the usefulness of any grievance mechanism

▪ **易于使用** User-friendly

  只有当使用者切实使用申诉机制时，申诉机制才会发挥其最大作用 Only when users can access the grievance system easily, can the system be fully utilised.

▪ **公平公正及透明** Fair and just, Transparency

  使用者应可预期获得有效且公正的信息和专业意见。相关方应能了解问题处理的进展，并可以就申诉问题或申诉机制提出建议 Users should be able to anticipate fair and just results and opinion. The parties involved should be notified of the progress and have input in the handling process and comment on the mechanism itself.

建立有效的申诉机制 BUILD AN EFFECTIVE GRIEVANCE SYSTEM

申诉机制为供公司内部员工（或外部人员）对该公司及其相关人员的行为提起申诉、寻求救济的一系列措施及设置 Grievance mechanism refers to the settings and protocols of an organization, for the internal and external personnel to file complaint about the conduct of the organisation or their employees, and to seek remedies.

- **清晰的申诉过程及可预期的结果** Predictable process and results

  申诉机制应有清晰的、为使用者所知晓的问题处理流程、期限及可能出现的结果 Users need to be able to anticipate the process, timeline and potential results

- **申诉处理使用合理合规的方法** Legitimate methodologies should apply

  申诉问题的处理结果、解决方案应符合法律法规及国际认可的人权标准 The reported cases should be handled in line with laws and regulations, as well as internationally recognised human rights standards.

- **申诉机制的设计及修正应纳入使用者的意见** Developed using a participative and communicative approach

  应定期收集关于申诉机制的设计、运作效果的反馈，并不断改进，申诉机制的设计及修正应对管理层与使用者之间的沟通起促进作用 Feedback needs to be collected on the design and functionality of the grievance mechanism and continual improvements should be made. The mechanism needs to also facilitate communication between the management and users.

- **申诉渠道收到的问题应被用于管理体系的持续改进** Reported cases should be used for continual improvement

  应收集并分析申诉机制所收到的问题与案例，同时应有措施防止同类问题再次发生 Reported cases shall be collected and analysed, for preventative measures to be developed.

建立有效的申诉机制 BUILD AN EFFECTIVE GRIEVANCE SYSTEM

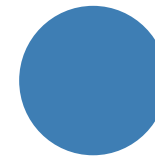**根据以下步骤，建立并完善申诉机制 Follow the steps to build and improve your grievance system:**
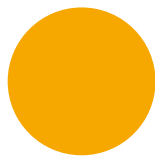
1. 建立正式的申诉机制（政策与制度完善）
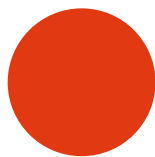
To have formal policies and protocols in place

2. 在组织架构中明确申诉机制的管理部门及运营部门

Define the department(s) to oversee and run the grievance system in your organisational structure
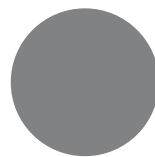
3. 鼓励（内外部）人员使用申诉机制

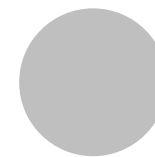Encourage the use of the system (both internally and externally)

4. 及时处理申诉，与相关人员沟通解决方案（如适当）

Follow up with case in a timely fashion, discuss possible remedies with affected personnel if suitable

5. 处理结果通过有效渠道及时反馈

Communicate the results through effective channels in a timely fashion

6. 申诉问题的统计、分析及定期披露

Proper documentation of reported cases, conduct analysis and impact assessment. Report your mechanism and important findings in annual report/sustainability report, etc.

投票与讨论 POLLS & DISCUSSIONS

您所在机构的申诉机制是如何运作的（多选）

What grievance mechanism do you have in place (multiple choices) ?

- 举报/反馈热线（内外部人员均可举报/反馈）Hotline (for internal & external use)
- 举报/反馈热线（仅内部人员可举报/反馈）Hotline (internal use only)
- 举报/反馈邮箱（内外部人员均可举报/反馈）Email (for internal & external use)
- 举报/反馈邮箱（仅内部人员可举报/反馈）Email (internal use only)
- 微信、钉钉等在线平台（内外部人员均可举报/反馈）Wechat, Ding, or similar platforms (for internal & external use)
- 微信、钉钉等在线平台（仅内部人员可举报/反馈）Wechat, Ding, or similar platforms (internal use only)
- 意见箱（内外部人员均可举报/反馈）Comment box (for internal & external use)
- 意见箱（仅内部人员可举报/反馈）Comment box (internal use only)
- 员工代表 Employee representative(s)
- 员工委员会 Employee committee(s)
- 直接向人力资源/法律/合规等内部部门反映 Direct reporting to HR/Legal/Compliance department
- 直接向领导反映 Direct reporting to leadership
- 暂没有关于申诉渠道的规定 no formal process in place

* 会前调查结果显示，70%的供应商已有商业道德相关的申诉渠道（有效填写人次：10）

Pre-event survey indicates that 70% of the suppliers have developed grievance channels (Valid feedback: 10)

投票与讨论 POLLS & DISCUSSIONS

您所在机构的申诉机制是由什么部门运营/管理的（多选)

Which department (s) in your organization oversees/runs the grievance mechanism (multiple choices) ?

- 法律/合规部门 Legal/Compliance department
- 人力资源部门 HR department
- 管理层直接管理 Senior management
- 直属上级 Line manager
- 公司内部专人负责 Dedicated personnel inside the organization
- 公司内部专门工作小组 Working group inside the organization
- 第三方（外包）Third-party platforms

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04

内部培训
Internal training

内部培训设计指南 INTERNAL TRAINING DESIGN GUIDE

1. 您的员工需要了解什么 – 确定培训主题

What does your internal stakeholders need to know – choose the topics

2. 培训应邀请的对象

Decide who should attend the training

3. 确定培训时间及频率

Determine the time and frequency of training provision

4. 评估培训效果

Measure the effectiveness and impact of the training

5. 培训资源

Where to find suitable resources

案例分析 CASE STUDY

- **培训主题 - 如何进行反贿赂与腐败的第三方风险管理** How to conduct anti-bribery and corruption third party risk management

  - **初次培训：如何进行第三方分类，如何进行初步风险评估** How to categorise your third parties, How to conduct initial risk assessment

  - **进阶培训：如何对高风险第三方进行进一步评估，如何对不同类型的风险进行管理** How to further assess high risk third parties, How to manage third parties of different risk levels

  - **高阶培训：风险管理的持续监控及定期复核应如何开展，如何进行报告及信息披露** How to monitor for changes and conduct reassessment, How to report what you do

- **培训应邀请的对象** Who should attend the training:

  - **责任部门及相关高层人员（如法律/合规/风控部门等）** Responsible department and relevant management roles (Legal/Compliance/Risk control, etc).

  - **相关部门及员工（如第三方关系的直接对接人，政府关系部门、销售、采购部门人员等）** Relevant departments and employees (e.g. third-party relationship owners including government relations personnel, sales and procurement personnel).

案例分析 CASE STUDY

▪ **培训的时间及频率** Time and frequency of training provision：

　　o **定期培训，并结合风险管理项目的运行情况评估培训效果，制定有针对性的培训计划** Regular training. The design of the training should factor in the performance of the risk management program.

▪ **培训资源** Training resources:

　　o **企业内部规章制度** Internal policies and protocols

　　o **行业联盟等根据行业特性开发的培训资料，如** AIM-PROGRESS**第三方反贿赂与腐败风险管理工具包** Resources from industry initiatives such as the AIM-PROGRESS Third-party anti-bribery & corruption risk management protocol toolkit.

　　o **咨询公司报告，如麦肯锡《 在不断变化的监管环境中管理第三方风险 》， 德勤《第三方治理与风险管理-将风险转化为机遇》** Consulting companies' resources such as 'Managing Third Party Risk in a Changing Regulatory Environment' (McKinsey), 'Third Party Governance & Risk Management - Turning risk into opportunity' (Deloitte).

　　o **国际组织相关资料如** Transparency International **发布的《国际公司第三方反贿赂框架与清单》， 联合国全球契约发布的《反腐败风险评估指南》** International organizations' publications such as the Third-Party Anti-Bribery Framework Checklists by Transparency International), A Guide for Anti-Corruption Risk Assessment by UN Global Compact.
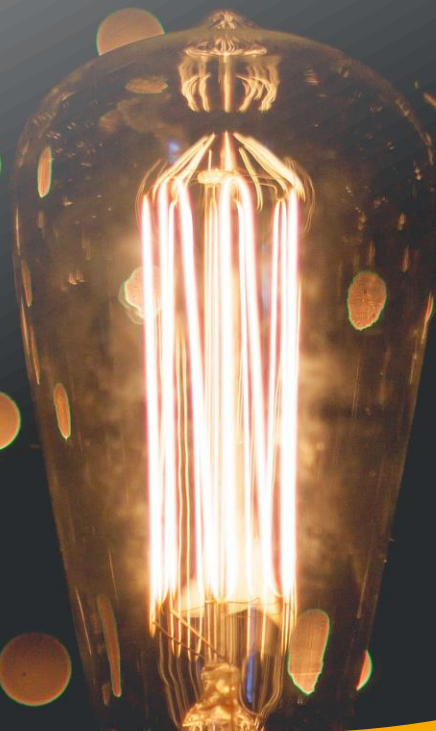
反馈问卷
Feedback Survey

感谢大家参与及聆听

Thanks for your listening and participation