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ANTI-CORRUPTION DECLARATIONS IN POLISH BIGGEST ENTERPRISES – RESEARCH REPORT

Summary. The paper concerns the problem of corruption and visibility of anticorrupt policies of enterprises in Poland. There are presented research results which focused on anticorrupt declarations of Polish companies from different sectors. The research process was conducted in accordance with the methodology based on OECD elaboration. Presented examples of anticorrupt statements reveal various approaches towards anticorrupt policies.

Keywords: corruption, anti-corruption declarations, anti-corruption policy, reporting anti-corruption practices

DEKLARACJE ANTYKORUPCYJNE NAJWIĘKSZYCH POLSKICH PRZEDSIĘBIORSTW – RAPORT Z BADAŃ

Streszczenie. Artykuł podejmuje problem korupcji i widoczności polityk antykorupcyjnych przedsiębiorstw w Polsce. Zaprezentowano wyniki badań, które dotyczyły antykorupcyjnych deklaracji polskich firm z różnych sektorów. Proces badawczy został przeprowadzony zgodnie z metodologią opartą na opracowaniu OECD. Zaprezentowane przykłady oświadczeń antykorupcyjnych ujawniają różnorodne podejścia do polityk antykorupcyjnych.

Słowa kluczowe: korupcja, deklaracje antykorupcyjne, polityka antykorupcyjna, raportowanie praktyk antykorupcyjnych

1. Introduction

Over the last few years the issue of corruption has attracted renewed interest both among academics and policymakers. Today corruption is acknowledged to be a key factor in preventing development in large areas of the world, and accordingly a vast array of projects and tools have been developed to fight effectively against and to build a strong organizational system of immunity to corruption. The study of corruption on its effect in the workplace has become one of the 21st centuries' most exciting and burgeoning field of research.

The public statement of anti-corruption policies and reporting practices are one of the crucial steps in a company's anti-corruption activities. Open declarations of this kind encourage the development of management systems which help companies to "walk the talk". The foundations of any anti-corruption policy is its visibility both inside and outside organization. Hence, the main purpose of this paper is to look at anti-corruption materials published on the websites of the biggest companies in Poland.

2. Research problems & studied companies

On days 23.03.2009-06.04.2009 there were analysed materials¹ included on websites of the top 50 largest enterprises in Poland, that were identified on the base of Rating of top 500 the largest enterprises in Poland in 2007 (published by "Tygodnik Polityka"²). Those materials are available for public audience, do not require to log in or to use a password, moreover, they were not collected as a result of correspondence with any representative of examined enterprises. The part of information was collected as separate files included on analysed websites. Studied enterprises represent sectors such as heavy industry (enterprises of coal mining industry – 2, metalworking industry – 3, coke industry – 1), oil industry – 6, power industry – 6, chemical industry – 2, telecommunication – 4, trade – 9, automotive industry – 4, brewery and alcoholic beverages industry (incl. brewery – 2, alcoholic beverages – 1), pharmaceutical industry – 2, and others (cable production – 1, material processing industry – 1, engineering and construction industry – 1, lighting industry – 1, electronic and household appliances industry – 1, rail sector – 1, postal services – 1, forest management – 1).

¹ In research participated MSc Eng. Anna Sworowska.

² Ranking 500, „Polityka”, No. 18 (2652), 3rd May 2008, p. 6-7.

The test group was selected on the basis of selection of special-purpose (50 top positions in the rating), so it represents the most lucrative industries. Thus, an attempt does not reflect the general trends in Poland, but only gives a picture of the situation observed in some of the most profitable sectors of the economy.

I wanted to answer for the following research questions:

1. How many of the largest enterprises in Poland make public statements on corruption on their websites?
2. What kinds of anti-corruption commitments do these statements contain? Is a shared view emerging on the kinds of business practices that are acceptable and on the management tools that are effective?
3. How do companies manage the fight against corruption?
4. Do companies report on their performance in this area?

Methodology & results

The methodology was based largely on the development of the OECD³. In these studies, however, the number of criteria used for the analysis has been narrowed to the thirteen categories listed in Table 1. Table 1 presents the number of indications of the categories in the test sample and represented industries.

Table 1

Statements on corruption of the top 50 largest enterprises in Poland

	CATEGORY	DESCRIPTION	NUMBER OF COMPANIES	INDUSTRY
1	CORRUPTION	statements that indicate company's anti-corrupt policies; statements mentioning only integrity or ethical conduct, without further elaboration and mention of bribery and/or corruption, have not been included	15	<i>see: Figure 2</i>
2	BRIBERY	statements that indicate the prohibition of offering and receiving "gifts", "services", "entertainment", and other "benefits" as well as materials that explain how those terms are understood by the company	7	oil (3) alcoholic beverages (1) engineering and construction (1) brewery (2)
3	POLITICAL ACTIVITY	company's approach to the political activity of the enterprise as well as of its employees	6	oil (4) telecommunication (1) trade (1)
4	DECISION MAKING PROCESS	statements that indicate situations when a particular behavior seems to influence of decision making	6	oil (3) coal mining (1) alcoholic beverages (1) engineering and construction (1)
5	VIOLATION OF LAWS	statements that indicate activities and behaviors against the law and possible legal sanctions	4	oil (3) engineering and construction (1)

³ OECD: Business Approaches to Combating Corrupt Practices, Working Papers on International Investment, Number 2003/2, June 2003, <http://www.oecd.org/dataoecd/63/57/2638716.pdf>.

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6	REPUTATION/ IMAGE	statements including information about activities and behaviors of company and its employees that might influence negatively the company's reputation or image as well as the reputation and image of a third party	2	oil (2)
7	STAKEHOLDERS	statements that indicate the necessity of following the same ethical principles by company's subsidiaries, agents, co-operants and the other stakeholders	2	oil (2)
8	REPORTING	statements that indicate the rules of reporting, including financial reporting	3	oil (2) brewery (1)
9	BOARD OF DIRECTORS, EXECUTIVE MANAGERS	statements including the role of Board of Directors in implementing the anti-corrupt policy beyond just the acceptance of Code of Conduct; statements including nominating the team, member of Board of Directors or the another person responsible for implementing the anti-corrupt policy; statements including managers' commitments to implementing, monitoring and conducting periodical reviews on anti-corrupt activity in company	2	oil (2)
10	THE TEAM/MEMBER OF BOARD OF DIRECTORS	statements including commitments of team, member of Board of Directors or the another person responsible for company's anti-corrupt policy realization	2	oil (2)
11	TRAINING	statements that indicates the necessity of including anti-corrupt issues in trainings	2	oil (1) trade (1)
12	WHISTLEBLOWING	statements that indicate corporate ombudsman, contact persons or supervisors, other managers, telephone hotline, compliance officer or committee, an off-site ethics post office box, and/or a dedicated email account as the information channel for possible or observed violations of the company's anti-corrupt commitment; statements that indicate providing the protection for whistleblowers	5	oil (2) alcoholic beverages (1) trade (1) engineering and construction (1)
13	DISCIPLINARY ACTIONS	statements indicating that company will take disciplinary action in the case of non-compliance with the company's anti-corrupt commitments	2	oil (2)

Source: Author's study based on OECD: Business Approaches to Combating Corrupt Practices, Working Papers on International Investment, Number 2003/2, June 2003 and conducted analysis

The category of „corruption” was directly mentioned only in 30% of studied companies, moreover, those statements included such expressions as „corruption”, „bribery”, „fraud” and synonymous, such as:

*CEDC implemented Code of Conduct that sets out in detail what rights and obligations (except for this included in law) has a CEDC employee and the situations that are considered to be unethical or contrary to the interests of the company. According to that document, as well as in accordance with accepted principles and daily practice, CEDC employees **shall avoid conflicts of interest, influence on business decisions by external actors, transmitting or receiving gifts with a value exceeding the nominal value of determining the boundaries, do not practice nepotism**, do not discriminate against nor favor collaborators as well as other situations to avoid unethical behavior in dealing with superiors and colleagues.*

Source: <http://www.cedc.com.pl/about1.html>

*Shell Company makes a special emphasis on the principles of honesty and fair play in all aspects of its business and expects this approach from all with whom it leads interests. The direct or indirect **offer, transfer, acquisition and acceptance of bribes** in any form is unacceptable.*

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

*The fact that actions consistent with the idea of social responsibility, sustainable development of firms are actually relevant to the company PGNiG Capital Group, has been shown by the accession of Pomorski System Dystrybucyjny in February 2008 to the Global Compact. Global Compact is an initiative (...) which calls for businesses to conduct their activities in accordance with the ten basic principles relating to human rights, labor rights, environmental protection and **anti-corruption**.*

Source: Annual Report 2007 GK PGNiG SA

Some of the statements (five cases) relating to corruption is very similar to the last one of those presented above and is an adoption of rules of Global Compact. In such cases they are not developed and do not include statement within the other categories.

Statements directly relating to the corruption are usually included in separate files such as codes of ethics, codes of conduct, reports on social responsibility or reports on companies performance (as an element of investor relation websites). Furthermore, materials about anti-corrupt policy were available under headings such as Company's Values, Company's Activity, Press Information as well as Corporate Social Responsibility (CSR). A large number of studies companies (15) do not mention corruption directly but they recognize the need of ethical conduct⁴:

⁴ Among the 15 identified companies, which in its policies take into account the ethical issues of the case, were not included companies involved in CSR activities in the field of environment only.

*Vision - Mission - Values: Polkomtel SA as a customer-oriented company, **with the highest ethical standards**, innovative, efficient and **socially responsible**.*

Source: http://www.polkomtel.com.pl/polkomtel_sa/Default.aspx

*Our commitment to the community means **acting in a fair and responsible way** and being a good neighbor.*

Source: http://www.tesco.pl/o-nas/csr_1-NaszePodejscie.php

The above general recognition of ethical issues, although that does not relate directly to the application of the anti-corruption policy, may take it into account. Figure 1 shows the number of statements relating directly to corruption as well as to overall ethical conduct in relation to the industries represented by the analysed companies.

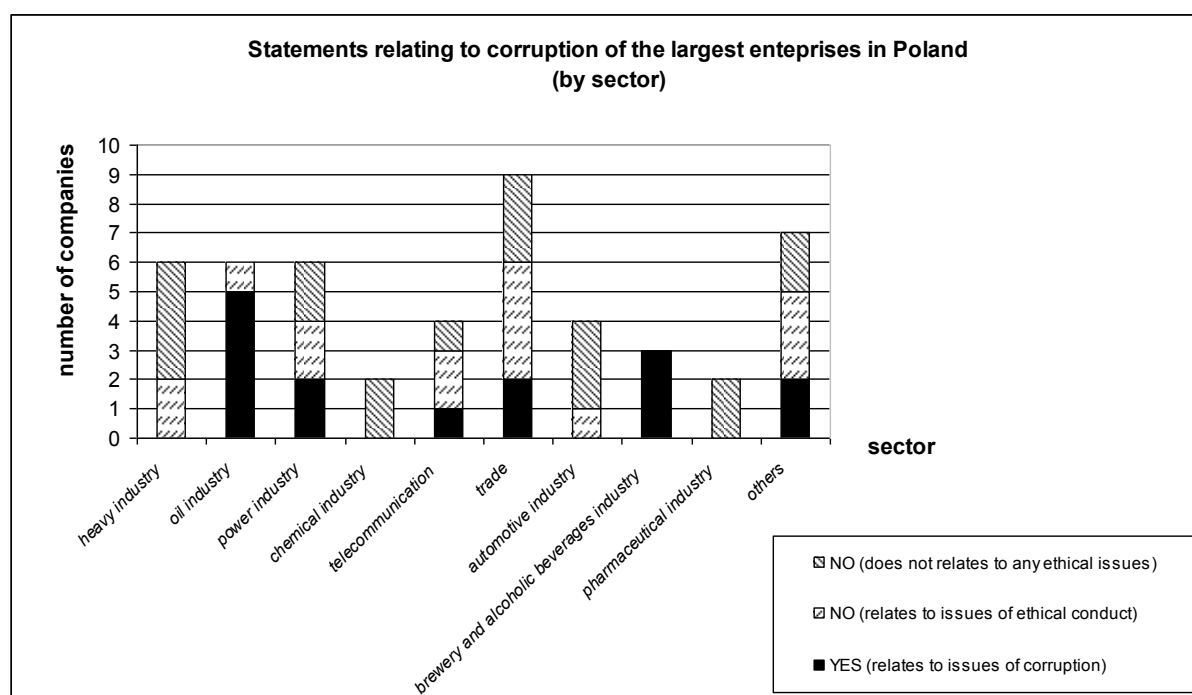


Fig. 1. Statements relating to corruption of the largest enterprises in Poland (by sector)

Rys. 1. Oświadczenia odnoszące się do korupcji największych przedsiębiorstw w Polsce (wg branży)

Source: author's study based on conducted analysis

Industries that are represented by companies all of which relate to the issues of corruption or at least take into account the ethical issues in their activities are the oil industry as well as the brewery and alcoholic beverages ones. Representatives of these sectors on their websites include the information that reflects the most comprehensive enterprise approach to the issue of corruption. For example:

- Code of Ethics of PKN Orlen SA includes all of the 13 categories used in analysis,
- BP Code of Conduct (directly adopted from foreign branches of corporation) includes 12 categories (with the exception for „training”),
- Principles of business ethics of Grupa Żywiec SA take into account 3 criteria („corruption”, „bribery” and „reporting”),
- The Values of Grupa Kapitałowa CECD include 4 criteria („corruption”, „bribery”, „decision making process” and „whistleblowing”),
- Grupa Shell Polska, within the information about its activity relates to 5 categories („corruption”, „bribery”, „political activity”, „decision making process”, „violation of laws”).

Beyond the industries mentioned above, only two representatives relate to more than 2 categories used in the analysis, namely:

- Grupa Carrefour Polska in its brochure „Grupa Carrefour – the creator of responsible exchange. Our reply for the challenges of contemporary society” relates to “corruption”. “training” and “whistleblowing” (3 categories),
- Grupa Polimex-Mostostal (engineering and construction industry) in its Code of Ethics takes into accounts such issues as „corruption”, „bribery”, „decision making process” and „whistleblowing” (4 categories).

Some of the analysed companies incorporate in their work on ethical issues so strongly that they are a strategic partner of the Responsible Business Forum (Forum Odpowiedzialnego Biznesu) - the first non-governmental organization in Poland which deals with issues relating to socially responsible business. It reflects the long-term approach to ethical issues in policies by those companies. In addition, several of the studied companies were included in the Responsible Business Report 2008 in Poland as examples of GOOD PRACTICES.

Analysed enterprises included the other detailed categories of their understanding of corruption and indicate methods of their fight with this phenomenon (corruptive processes) to the limited extend. In most cases enterprises focus on bribery (7 cases), political activity (6 cases), decision making process (6 cases) or the violation of laws (4 cases), what shows how these companies understand corruption.

Bribery, which was indicated in most cases, was named directly, as it follows:

The direct or indirect offer, transfer, acquisition and acceptance of bribes in any form is unacceptable.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

Anti-bribery and anti-corruption laws: (...) forbid making, offering or promising to make a payment or transfer anything of value, including the provision of any service, gift or entertainment, to government personnel and other officials for the purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage (...).

Bribery means giving or receiving an undue reward to influence the behaviour of someone in government or business to obtain commercial advantage.

Source: BP Code of Conduct

„Bribes” are named as „gifts” (sometimes even concerning its specific value), as “entertainment” or as “advantage”:

(...) Grupa Żywiec considers that giving or accepting gifts can not go beyond the customary form and cause a situation which could be regarded as an attempt to pressure or persuade the recipient to conduct contrary to his/her obligations and the Group's internal regulations.

(...)

Grupa Żywiec Group strongly condemns offering, transferring or giving, directly or indirectly a material or personal advantage to persons holding the public office or business decision makers in other companies that go beyond the customary form in order to create favorable decisions and other behaviors. (...)

Source:

http://www.grupazywiec.pl/grupa/odpowiedzialnosc_spoleczna/zasady_etyki_biznesowej/

CEDC employees avoid (...) transferring or accepting gifts exceeding customary symbolic value (...).

Source: Nasze wartości <http://www.cedc.com.pl/about1.html>.

The exchange of gifts and entertainment can build goodwill in business relationships, but some gifts and entertainment can create improper influence (or the appearance of improper influence). Some can even be seen as bribes (...).

(...)

Bribery of government officials is a serious matter, but bribery of those working in the private sector is also often illegal and always against BP's own standards of business conduct.

Source: BP Code of Conduct

In one case a company mentions about the specific form of bribery such as „facilitation payments”:

BP policy does not permit so-called ‘facilitation’ or ‘grease’ payments to be made to government officials, even if such payments are nominal in amount.*

(‘Facilitation payments’ are payments made to secure or speed up routine legal government actions, such as issuing permits or releasing goods held in customs.)*

Source: BP Code of Conduct

Enterprises have different approach towards political activity. They usually declare political neutrality and their avoidance to finance political parties:

PKN ORLEN declares to be uninvolved in politics. The company refrains from engaging in political activities in the belief that this would conflict with the long-term interests of the Company and its shareholders.

Source: Code of Ethics PKN Orlen SA

The ethical principles of TP assume full apolitical organization. Telekomunikacja Polska and its subsidiaries believe in the principle of political neutrality and do not financially support any political party. The Group’s Code of Ethics (common to the whole France Teecom Group) requires "refraining from financing political parties or organizations whose primary purpose is political objectives."

Source: http://www.tp.pl/prt/pl/o_nas/o_firmie/raport_spol/

Ethical principles adopted by Grupa LOTOS SA assume political neutrality of the group that does not support political parties in any way.

Source: Social Responsibility Report 2006-2007 of Grupa Lotos S.A.: Principles, procedures and mechanisms concerning political lobbying and support for political parties

BP’s approach on corporate political participation is very simple and applies everywhere we do business:

- *The company will not participate directly in party political activity.*
- *The company will make no political contributions, whether in cash or in kind, anywhere in the world.*

Source: BP Code of Conduct

Shell companies do not make payments to political parties, organizations or their representatives. Shell companies do not take part in party politics.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

On the other hand, enterprises express their right to lobby, provide politic dialogue or to make their position on political matters that directly affect them:

METRO Group maintains a continuous dialogue with decisions makers from the realm of politics, economy and public opinion.

Source: http://www.metrogroup.pl/servlet/PB/menu/1215900_12_ePRJ-METRODE-MAINPAGE/index.html

Although BP will not directly participate in party politics, the company will continue to engage in policy debate on subjects of legitimate concern to the group, its staff and the communities in which it operates, by processes such as lobbying.

Source: BP Code of Conduct

When dealing with governments, Shell companies have the right and the responsibility to make our position known on any matters which affect us, our employees, our customers, our shareholders or local communities in a manner which is in accordance with our values and the Business Principles.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

Moreover, companies makes regulations on enganging In political activity of their employees (they usually gives them right to conduct freely to some extent):

BP recognizes employees' rights to participate as individuals in the political process, in ways that are appropriate to each country. However, you must be careful to make clear that you do not represent the company as you participate in the political process

Source: BP Code of Conduct

Where individuals wish to engage in activities in thecommunity, including standing for election to publicoffice, they will be given the opportunity to do so where this is appropriate in the light of localcircumstances.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

PKN ORLEN's employees:

- *engage in political activities as private individuals not as representatives of PKN ORLEN;*
- *may not use the Company's property (equipment, premises, a company car, telephone, etc.) or their working hours, during which they are supposed to perform tasks for PKN ORLEN, for the purposes of their political activities;*
- *are not allowed to run an election campaign or any other political activity at the Company's premises;*
- *must not exert any pressure on their subordinates or co-workers as part of their political activities.*

Political activities of our employees are confined to the private sphere of their lives, however due to the possible conflict of interest, while making particularly important decisions (e.g. standing for a political office, holding a position in the party leadership) superiors should be informed therefore (...).

Source: Code of Ethics PKN Orlen SA

Some of analysed companies focus on the necessity of the appropriate decision making process as it should be impartial as well as it should not imply the conflict of interest:

PKN ORLEN shall not tolerate any actions which might affect the ability to make unbiased business decisions.

(...)

Employees of PKN ORLEN and their next of kin cannot engage in competing business activities which might be harmful to the Company's interests or result in conflicts of interest. A conflict of interest occurs when an employee's private interests may have an impact on decision making.

Source: Code of Ethics PKN Orlen SA

(...) When an employee's personal, social, financial or political activities interfere or have the potential of interfering with the employee's loyalty and objectivity toward the group, a 'conflict of interest' may exist that must be satisfactorily resolved. Actual conflicts must be avoided, but even the appearance of a conflict of interest can be harmful, too.

(...)

Employees and their close relatives need to be careful that their investments do not create conflicts of interest, impairing the employee's ability to make objective decisions on behalf of BP.

Source: BP Code of Conduct

Employees must avoid conflicts of interest between their private activities and their part in the conduct of company business.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

They employees pursue the principle of loyalty towards the Company, they do not undertake any activities which might result in a conflict of interests between them and the Company; in particular, they do not undertake activities competitive towards Polimex-Mostostal.

Source: Polimex-Mostostal Ethical Code

In one case a company limited that issue to the award procedures (citing the Public Procurement Law):

Persons performing actions in connection with the conduct of award procedures shall be subject to exclusion, if:

- 1) they are competing for a contract;*
- 2) remain in matrimony, consanguinity or affinity (...) with economic operator, his legal deputy or members of managing or supervisory bodies of economic operators competing for a contract;*
- 3) during the three years prior to the date of the start of the contract award procedure they remained in a relationship of employment or service with the economic operator or were members of managing or supervisory bodies of economic operators competing for a contract;*
- 4) remain in such legal or actual relationship with the economic operator, which may raise justified doubts as to their impartiality;*
- 5) have been legally sentenced for an offence committed in connection with contract award procedures, bribery, offence against economic turnover or any other offence committed with the aim of gaining financial profit.*

Source: Regulations on conduct of award procedures in Kompania Węglowa S.A.

In four cases the enterprises mentioned legal issues and/or legal sanctions connected with corruptive activity:

PKN ORLEN obeys the laws of the countries in which it operates. All employees acting on behalf of the Company are obliged to respect the legal framework of a given country.

(...)

Every employee of PKN ORLEN is obliged to immediately report a breach or a suspected breach of the law and the provisions of the Code of Ethics so that preventive or corrective measures can be taken.

(...)

PKN ORLEN declares that:

- the employees and business partners who report a violation of the law or the Code of Ethics will be protected from any consequences which might result from their decision to disclose such misconduct;*
- persons who infringe upon personal rights of the Company's employees and their business partners shall be subject to sanction in accordance with the law and the provisions of the Code of Ethics.*

Source: Code of Ethics PKN Orlen SA

Most countries have laws that prohibit corruption. In addition, an increasing number of countries are adopting laws to prohibit bribery even when it is committed outside these countries' own borders – i.e. paid to a foreign governmental official. A breach of any of these laws is a serious offence which can result in fines for companies and imprisonment for individuals.

Source: BP Code of Conduct

Shell companies act in a socially responsible manner within the laws of the countries in which we operate in pursuit of our legitimate commercial objectives.

Source: http://www.shell.com/home/content/pl-pl/about_shell/how_we_work/jak_dzialamy_04112003.html

The employees are obliged to observe the law, decency, procedures and regulations applicable within the Company, immediately react to any discerned attempts to break the law.

Source: Polimex-Mostostal Ethical Code

Understanding of corruption in relation to the reputation or image of the company (negative as the result of corruptive activity) may be noticed just in two analysed enterprises:

Conduct outside of working hours is a private matter of every employee unless it has a negative impact on workplace safety, his ability to perform duties or the reputation of PKN ORLEN. Each case of improper conduct shall be reviewed individually so as to determine its impact on the interests and reputation of the Company and take appropriate disciplinary action.

Source: Code of Ethics PKN Orlen SA

Even the appearance of a breach of anti-bribery or anti-corruption laws could do incalculable damage to BP's reputation.

Source: BP Code of Conduct

Similarly, the stakeholders were indicated in two cases only (the same cases as previously):

The principles contained in this Code of Ethics also apply to consultants, associates, contracting parties, agents and all other persons acting on behalf of PKN ORLEN.

Source: Code of Ethics PKN Orlen SA

Anti-bribery and anti-corruption laws: (...) forbid making improper payments through third parties – BP personnel must therefore be diligent in selecting and monitoring contractors, agents and partners.

(...)

Choose suppliers carefully, based on merit, and with the expectation that our suppliers will act consistently with our compliance and ethics requirements.

Source: BP Code of Conduct

A tool for the fight against corruption that is mentioned most often is whistleblowing (5 cases), which is usually realised by the employees. Communication channels are such as: supervisor, appropriate officer, as well as phone, mailbox or e-mail:

In the event of a breach of the provisions of the Code of Ethics, an employee should contact his superior who is obliged to listen to him and take action to investigate the reported irregularity.

If an employee does not trust his superior, he should do one of the following:

- personally inform the Ethics Compliance Officer about the problem or his suspicions;*
- sent an email to an mailbox that guarantees anonymity to the sender;*
- call the integrity helpline.*

As part of the Company's "Open Door" policy, an employee may also request an appointment with the President of the Managing Board of PKN ORLEN. An employee reporting a violation of the law can count on anonymity to protect them. The process of investigating a report will be carried out without disclosing the identity of the source of information.

Any person outside of the Company, who becomes aware of an act of misconduct on the part of our employees or any issue concerning the integrity of the Company, may report it to the Ethics Compliance Officer either personally or by email at etyka@orlen.pl, or by phone.

Source: Code of Ethics PKN Orlen SA

You must report any breaches or potential breaches of BP's compliance and ethics commitments of which you become aware – whether these relate to yourself, direct reports or others.

(...)

Never 'shrug off' or fail to report any indication of improper payments.

(...)

Your line management is usually a good place to start with a legal or business conduct issue. You may also get help or advice from: your HR representative, BP legal, Group compliance & ethics.

(...)

If you feel uncomfortable about reporting something directly to line management, you can seek advice from OpenTalk.

Source: BP Code of Conduct

[Employees] react to any attempts of corruption and dishonesty.

(...)

[Employees] immediately react to any discerned attempts to break the law.

Source: Polimex-Mostostal Ethical Code

In one case, there was emphasised a policy on protection against retaliation:

BP will not tolerate retaliation against person [who in good faith seeks advice, raises a concern or reports misconduct].

Source: BP Code of Conduct

The other methods of prevention and fight against corruption are not commonly declared. Reporting, especially financial reporting, are mentioned by few analysed companies:

PKN ORLEN declares full information transparency which enables all the concerned parties to make a detailed assessment of the Company's standing, operating procedures and plans, while at the same time ensuring protection of the Company's confidential information (...).

PKN ORLEN shall keep the accounting books and records of invoices and payments in a clear and accurate manner so that they provide a true and detailed representation of transactions and appropriation of funds.

It is strictly forbidden to make accounting entries which intentionally conceal or disguise the true nature of any transaction. It is prohibited to provide undisclosed or unregistered funds or financial means for any purpose, make false payments or issue fictitious invoices, make false bookkeeping entries or produce dishonest reports.

Source: Code of Ethics PKN Orlen SA

Anti-bribery and anti-corruption laws: (...) require that companies keep accurate books and records so that payments are honestly described and company funds are not used for unlawful purposes.

Source: BP Code of Conduct

Also disciplinary activities are rarely indicated tools (2 cases), such as misconduct or dismissal:

PKN ORLEN declares that (...) persons who infringe upon personal rights of the Company's employees and their business partners shall be subject to sanction in accordance with the law and the provisions of the Code of Ethics (...).

Any violation of the Code of Ethics (...) may result in the discontinuance of business cooperation and termination of the existing agreements [with consultants, associates, contracting parties, agents and all other persons acting on behalf of PKN ORLEN].

Source: Code of Ethics PKN Orlen SA

*Failure to disclose a conflict [of onterest] may lead to disciplinary action.
(...)*

Anyone responsible for reprisals against individuals who report suspected misconduct or other risks to the business will be subject to disciplinary action up to and including dismissal.

Source: BP Code of Conduct

Training, which may be treated as precaution, was mentioned just by two enterprises:

The primary tasks of the Ethics Compliance Officer include: education and promotion of exemplary conduct and building corporate culture based on the highest ethical standards.

Additionally the Ethics Compliance Officer: (...) initiates actions aimed at promotion of the Code of Ethics and ethical conduct; organises trainings, information meetings, supports managers in the process of communication, publishes articles, etc. (...).

Source: Code of Ethics PKN Orlen SA

Examples of activities of Carrefour Group: Activities in order to sensitise and educate in particular countries.

Source: Carrefour Group – responsible exchange provider. Our response to the challenges of contemporary society

Moreover, special posts and departments established in order to fight against corruption as well as specified role of the Board of Directors management staff may be considered as the another tool of anti-corrupt policy. In both cases those categories were mentioned just by two companies. In both cases the responsibilities of ethics officers are quite similar:

The primary tasks of the Ethics Compliance Officer include: education and promotion of exemplary conduct and building corporate culture based on the highest ethical standards.

Additionally the Ethics Compliance Officer:

- in cooperation with the Business Conduct team develops an action strategy in the field of corporate culture and the Company's ethical policy;*
- monitors compliance with the ethical principles;*
- carries out intervention activities as regards persons who violate the provisions of the Code of Ethics;*
- initiates actions aimed at promotion of the Code of Ethics and ethical conduct; organises trainings, information meetings, supports managers in the process of communication, publishes articles, etc.;*
- maintains close contact with employees, keeps track of current problems of the Company.*

Source: Code of Ethics PKN Orlen SA

Group compliance & ethics:

- *Seeks to prevent unlawful or unethical business conduct and to detect it if it occurs.*
- *Continuously assesses compliance risks and ensures that internal controls are responsive to these risks.*
- *Provides support to help employees comply with the code of conduct and applicable laws.*
- *Provides and oversees compliance training and communications.*
- *Oversees internal investigation processes.*
- *Reviews and promotes consistent disciplinary procedures for breaches of the code and the incorporation of compliance and ethics into performance appraisal processes.*
- *Provides independent reports on compliance performance to the group chief executive and board committees.*

Source: BP Code of Conduct

However, the differences between responsibilities of management staff are visible:

As part of the Company's "Open Door" policy, an employee may also request an appointment with the President of the Managing Board of PKN ORLEN.

(...)

The Ethics Compliance Officer ensures compliance with the provisions of the Code of Ethics. He is a person of trust, elected for a three-year term and approved by the Company's Management Board.

Source: Code of Ethics PKN Orlen SA

BP has established an independent function to administer and oversee the compliance and ethics programme under the direction of the group compliance & ethics officer.

(...)

Those who supervise others have additional responsibilities under the code. They must:

- *Promote compliance and ethics by example – in other words, show by their behaviour what it means to act with integrity.*
- *Make sure that those who report to them understand the code's requirements and have the resources to meet them.*
- *Monitor compliance and ethics of the people they supervise.*
- *Use reasonable care to monitor third parties acting on behalf of BP to ensure that they work in a manner consistent with the code.*

- *Enforce the code consistently.*
- *Support employees who, in good faith, raise questions or concerns.*

Source: BP Code of Conduct

It is easy to note that widely on corruption on their websites publish the oil companies. In addition, they have their own codes of conduct (code of ethics, code of conduct), which specifically relate to the criteria used in this analysis as well as to the same to various situations encountered in everyday life companies. Those enterprises use a large range of anti-corruption measures, but this is a marginal phenomenon among the studied companies (4% of surveyed companies).

Only 3 companies focus on reporting records on their websites, but these are general statements. Furthermore, none of the companies have declared the preparation of the report on corruption in the company.

Conducted research also do not allow to evaluate effectiveness of the declared anti-corruption activities.

Although analysed statements are available in public, it does not fully shows the extent to which the company applies anti-corruption policy. A large part of companies, may regulate the corruption by its internal documents (rules of work, code of ethics, code of conduct) available only to employees and stakeholders that meet particular requirements (e.g. strategic investors). Thus, internet research on public statement should be continued as a more in-depth analysis of internal documentation.

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