

1. Record Nr.	UNINA9910815552703321
Autore	Comer Michael J.
Titolo	Bribery and corruption : how to be an impeccable and profitable corporate citizen // Michael J. Comer and Timothy E. Stephens
Pubbl/distr/stampa	London ; ; New York : , : Routledge, , 2016
ISBN	1-4724-0452-1 1-317-17260-4 1-315-56991-4 1-317-17259-0 1-299-26363-1 1-4094-5358-8
Descrizione fisica	1 online resource (911 p.)
Altri autori (Persone)	StephensTimothy E
Disciplina	658.4/73
Soggetti	Corruption Corruption - Prevention Bribery - Prevention
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"A Gower book"--cover. "First published 2013 by Gower Publishing"--t.p. verso.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Foreword: the honourable Kenneth Mutt KC -- Noble cause corruption -- Background on corruption laws -- A bit of dodgy history -- The main conventions -- UK and US regulatory agencies -- The Bribery Act 2010 and friends -- Objectives and limitations -- Main sections of the act -- Enforcement, penalties and sentencing -- Other relevant UK legislation and guidelines -- US and worldwide legislation and guidelines -- The taxonomy of corruption -- Introduction to a universal problem -- Sectoral corruption -- The mechanics of corruption -- Examples of high risk processes and contexts -- Risk assessment -- Introduction and the nature of risk -- Preparation and catalogues -- Common pre-conditional factors -- Evaluation tools and techniques -- Exposing corruption -- Introduction and background -- Critical point auditing -- Manual tests -- Effective baseline controls -- Introduction on the nature of controls -- Control tools and misconceptions -- Ownership and the tone from the top -- Budgets,

policies and procedures -- Due diligence, integrity reporting and contingency planning -- Contractual controls and personnel procedures -- Accounting procedures, fidelity and insurance -- Additional controls -- Introduction, principles and policies -- Additional anti-corruption strategies -- Dealing with corruption -- Facilitation payments, gifts and third party agents -- Joint ventures, acquisitions and ipos -- Other projects and controls -- Internal and regulatory investigations -- Background and strategy to internal investigations -- Key elements and case handling -- Regulatory investigations -- Negotiating settlements and going to court.

---

Sommario/riassunto

Bribery and Corruption is written by the world's leading practitioners in the fields of fraud prevention, detection and investigation, they have massive practical experience in commercial and governmental sectors. The book exposes the misconceptions, myths and, indeed, corruption of the word bribery and suggests effective solutions that go well beyond simple compliance. It commits to assertive managerial rather than timorous legal solutions to anti-bribery and related laws. It explains how processes can be tested - using automated fraud detection software - to expose current cases of fraud and

---