

## CEP Magazine – March 2022 Rethinking bribery

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In November 2021, the Organisation for Economic Co-operation and Development (OECD) issued a significant update to its guidance on combating bribery of foreign public officials, replacing its previous recommendations from 2009.<sup>[1]</sup> The scope of changes goes far beyond what I could address here, but one change is found in Annex II, which updates OECD's 2010 "good practice guidance" on internal controls. This guidance has also been improved, including a recommendation that internal controls be periodically reviewed by considering a company's "evolving risk profile." Makes sense. Risks are dynamic, so our controls should evolve with them.



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