



2016 OECD Integrity Forum

**FIGHTING THE HIDDEN TARIFF: GLOBAL TRADE WITHOUT CORRUPTION**

19-20 April 2016 – Paris, France

## **Corruption Risk Assessment Tools in Customs and Trade**

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This paper was submitted as part of a competitive call for papers on integrity, anti-corruption and trade in the context of the [2016 OECD Integrity Forum](#).

## **Abstract**

Risk of corruption exists in every trade or customs transaction. From bribery to market manipulation and market distortion, corruption can affect every business. Contrary to popular belief, a company is not only liable for its own operations. It may also be held liable for corruptive behavior on the part of its suppliers, distributors, and agents. Risk assessment is an overall useful tool in the fight against such corruption. This paper initially discusses examples of corruption in customs and trade. It then explores the importance of risk assessment, evaluates the appropriate tools to recognize different types of risk, and describes how a risk assessment exercise works in practice. The paper should serve as a guide to any corporation who may be contemplating whether it would benefit from a risk assessment exercise.

## **1. Introduction**

Have you ever faced a potential corruption allegation that could result in a prison sentence? Risk is everywhere, as an inherent element of doing business. Naturally, both customs and trade activities are exposed to corruption risks, e.g., from facilitation payments, false declarations, counterfeit products, bribery, and violation of sanctions.

Risk assessment is a valuable tool in identifying, understanding, evaluating, prioritizing, and managing risks. This paper focuses on the importance of corruption risk assessment tools, which companies can use to recognize, map, and mitigate risk.

The paper is organized in five sections. First, the paper discusses the costs of corruption worldwide. Second, the paper outlines the forms of corruption in customs and trade, both trade in goods and in services. Corruption in foreign direct investment also falls into this category. The temptation to resort to bribery can be high in these areas. Third, the paper describes the value and the objectives of risk assessment, particularly for promoting and cultivating a culture of integrity. Fourth, the paper explores the appropriate tools to recognize different types of risk. Finally, it reviews the six steps in a typical risk assessment – although every risk assessment is customized.

## 2. The Costs of Corruption

Corruption is typically defined as “the abuse of entrusted power for private gain”.<sup>1</sup> It can be classified as grand, petty or political, depending on the amount of money involved and the sector where it occurs. It can take various forms, including bribery, money laundering and fraud. According to estimates, corruption equals more than 5% of global GDP (USD 2.6 trillion, WorldEconomic Forum) with over USD 1 trillion paid in bribes each year (World Bank).<sup>2</sup> In the EU alone, the estimated costs of corruption amount to EUR 120 billion per year, or 1% of the EU GDP, which is almost equivalent to the annual budget of the EU.<sup>3</sup>

Overall, corruption reduces efficiency and creates inequality. It increases the cost of doing business, generates an inefficient allocation of resources, hampers international development, aggravates poverty, and corrodes public trust. On a macro scale, corruption misuses national wealth and hinders growth, which in turn distorts competition and deters investment. According to the IMF, investment in more corrupt countries is almost 5% lower than in less corrupt countries. The World Economic Forum estimates that, on average, corruption increases the cost of doing business by up to 10%.<sup>4</sup> Bribes, in particular, can significantly increase the cost of a transaction. If detected and prosecuted, the penalties and the reputational damage involved can be very high.

## 3. Corruption in Customs and Trade

When it occurs in connection with trade activities, corruption not only distorts and dilutes global competition but also undermines good governance and economic development. According to Pascal

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<sup>1</sup> See: [http://www.transparency.org/what-is-corruption/?gclid=CjwKEAiAgeW2BRDDtKaTne77ghgSJACq2U4b8L7UO7LWi3mOLL8gme841ooWDhYYml6zopBV\\_DcMGB0CSRHw\\_wcB](http://www.transparency.org/what-is-corruption/?gclid=CjwKEAiAgeW2BRDDtKaTne77ghgSJACq2U4b8L7UO7LWi3mOLL8gme841ooWDhYYml6zopBV_DcMGB0CSRHw_wcB).

<sup>2</sup> See: <http://www.oecd.org/cleangovbiz/49693613.pdf>.

<sup>3</sup> The Costs of Corruption: Strategies for Ending a Tax on Private-sector-led Growth, available at: [http://csis.org/files/publication/140204\\_Hameed\\_CostsOfCorruption\\_Web.pdf](http://csis.org/files/publication/140204_Hameed_CostsOfCorruption_Web.pdf).

<sup>4</sup> The rationale for fighting corruption, available at: <http://www.oecd.org/cleangovbiz/49693613.pdf>.

Lamy, former director of the WTO and former EU Trade Commissioner, “trade itself has always been both an occasion and a victim of corruption”.<sup>5</sup>

How does corruption practically unfold in customs and trade activities? Such corruption can take many forms (i.e., occur in many scenarios): (i) corruption in customs through fraud; (ii) corruption in trade in goods through counterfeit goods and cartel formation; (iii) corruption in trade in services through insider dealing and money laundering; and (iv) corruption in Foreign Direct Investment through bribery.

### ***3.1. Corruption in Customs***

Due to their very nature, customs activities are exposed to corruption risk. Improper payments are often made to customs officials to allow, facilitate, or expedite the importation or exportation of goods. Similarly, customs officials can be bribed to avoid a check into the origin, valuation or classification of imported products. Finally, in some countries, local officials may request a fee to permit vehicles carrying goods to use a particular route or to pass a checkpoint, even when all the required documentation is in order.

Even more importantly, the use of customs brokers does not mitigate corruption risk. In fact, most recent anti-corruption enforcement actions involved customs brokers, who served as intermediaries in corruption schemes.

### ***3.2. Corruption in Trade in Goods***

Corruption in trade in goods is usually expressed through counterfeit goods. Perpetrators manipulate various trade channels to bring counterfeit goods to a country or region. In practice, counterfeit goods create inefficiency since they distort prices, devalue the original brand name, and reduce the

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<sup>5</sup> Pascal Lamy, 2013, *The Geneva Consensus: Making Trade Work for All*.

profitability of the original brand name. This corruption manipulates the market and endangers the confidence a consumer may feel towards a brand name.

Another form of corruptive behaviour is a cartel that, by distorting competitiveness, influences the cost of doing business, raises the price of products, and ultimately harms consumers and businesses. Further, corruptive activities, such as bribery, frequently occur in cartel activities. A plethora of incidents have involved cartel activity connected to bribery of governmental officials.<sup>6</sup>

### ***3.3. Corruption in Trade in Services***

Corruption in trade in services can take several forms. For the sake of simplicity, we will use the example of financial services to explain this form of corruption. Financial institutions are constantly exposed to risks, including insider trading, money laundering and terrorism financing. It is not always easy for a financial institution like a bank to be compliant due to its complex structure and to the multifaceted nature of its activities.

If individuals are not properly trained and monitored, financial corruption can take new forms. One prominent example of what inadequate monitoring can lead to is the Euribor scandal: ten traders from several banks were accused of conspiring to manipulate Euribor. The trial is ongoing, and it is the first time criminal charges have been pressed in relation to the interbank offered rate.

### ***3.4. Corruption in Foreign Direct Investment***

Corruption is also found in foreign direct investment. Multinational corporations wanting to invest in a particular country may be tempted to resort to bribery or other forms of facilitation payments to secure the tender contract or obtain tax benefits.

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<sup>6</sup> Goodman, Josh, The Anti-Corruption and Antitrust Connection, *theantitrustsource*, April 2013, available here: [http://www.americanbar.org/content/dam/aba/publishing/antitrust\\_source/apr13\\_goodman.authcheckdam.pdf](http://www.americanbar.org/content/dam/aba/publishing/antitrust_source/apr13_goodman.authcheckdam.pdf).

Corruption might also complicate the situation if a dispute arises between the parties. For example, a situation of corruption may result in a tender contract becoming void, which can affect any future claim, as was clearly evidenced in the *World Duty Free v The Republic of Kenya* dispute, under the auspices of the International Centre for the Settlement of Investment Disputes (ICSID). In this dispute, the World Duty Free Company Limited claimed that the government of Kenya violated their agreement, but the complaint was dismissed since the contract was procured by a bribe. Overall, the risk of corruption in foreign direct investment may influence the volume and security of investment activities.

#### **4. The Importance of Risk Assessment**

The previous section discussed the forms of corruption in customs, trade and investment activities. This section discusses how risk assessment can help detect, evaluate and mitigate corruption. Risk assessment is valuable because it enables a corporation's management to have an overview of the vulnerabilities in various processes and to make informed decisions that will help prevent and address risks. It also helps a corporation focus its anti-corruption and integrity efforts in high-risk areas and prioritize its actions so that it optimizes its performance.

Organizational planning and risk assessment are complementary. Through assessing risks, an organization might be able to meet its key objectives. Similarly, corruption risks can impede the organization's objectives. Such risks must be taken into consideration while developing the relevant organization plan. Companies can also prioritize the objectives of their risk assessment. These are discussed below in further detail.

##### ***4.1. Identify different types of risk and how they interconnect***

The first objective of risk assessment is to identify different types of risk that exist for a company, for instance financial, operational, infrastructural, and reputational. The risks have both internal drivers,

for example fraud, and external drivers, for example market risk. These risks interconnect, since a financial risk might directly correlate with an operational risk and *vice-versa*.

Risks also differ depending on the industry, the portfolio of the company, the scope of engagement, the domestic or international presence of the company, the exposure to conflict zones and sanctioned countries, and many other factors.

#### **4.2. *Provide a mechanism to develop a robust risk management strategy***

The second objective of risk assessment is to develop an approach to effectively manage and control risk. The priority for the company is to shield itself from external and internal risks. Any approach or mechanism must be tailored to ensure that risk is managed properly.

The development of a mechanism for strategic risk management is a sophisticated process. A custom-made risk management system reflects the exact needs and processes of the company, as well as its corporate culture. Effective communication of this approach from senior management throughout the organization is essential for successful implementation.

#### **4.3. *Compare and evaluate current risk handling and aid in selecting appropriate strategies***

Another goal of risk assessment is to evaluate risk handling and help choose the strategies required to further address the challenges that a corporation faces. Generic risk-handling processes are not sufficient to shield a company from corruption liability. Existing risk-handling processes might be inadequate, out of focus, ineffective, or simply insufficient. The solution is a balanced and focused risk-handling mechanism that truly represents the risks and the structure of the company. The mechanism should include specific training.

To employ a simile, risk assessment acts like a check up that identifies the sickness a company faces and points towards a cure. Risk handling is like the medicine. If you are getting the wrong medication for your disease, you will never better, nor will it be any consolation that you are receiving medication



*per se. Mutatis mutandis*, if some process of risk handling is not appropriate for your company, particularly given how every company is unique, it will be ineffective.

#### ***4.4. Show the remaining risks after all risk mitigation strategies have been put in place***

Once all is said and done, a corporation cannot completely eliminate risk. Although a company can use risk assessment to identify its Achilles' heel and manage its risks, some risk exposure will likely remain. Risk assessment therefore serves as a reality check: it ensures that the corporation is aware of the risk involved in its activity, and of the available mitigation measures.

#### ***4.5. Communicate risk management strategy to both management and employees***

Risk assessment would be pointless if its outcome was not properly communicated to both management and employees. Communicating the results of the risk assessment exercise, and ensuring that every involved stakeholder is up to speed, endorses compliance.

Several corruption case studies indicate that employees frequently claim that they were unaware of both their responsibility and the process they needed to follow in a given situation. Irrespective of whether this claim is genuine or not, conveying the anti-corruption message repeatedly, and then delivering it again through frequent training, fosters a culture of compliance. For this purpose, the message should be tailored both to the management and the employees. It must also be simple, coherent, direct and practical. The use of graphs and tables increases risk perception and risk management effectiveness.

## **5. The Tools to Conduct Risk Assessment**

A risk assessment exercise usually requires the collection, analysis, and processing of a variety of resources. The choice of the exact methodology followed is an important decision. Depending on which tool is used, the information will be of better or worse quality, and will more or less effective in

revealing the different types of risk and the organization's vulnerability to them, as well as the likelihood of a given risk occurring and the consequences if it does.

Most corruption risk assessments use a combination of secondary sources (e.g., legal research and analysis) and primary sources (e.g., surveys and questionnaires, focus groups, key informant interviews, checklists, and benchmarking).

### **5.1. Risk Assessment Standards**

The first important risk assessment tool for corporations is risk assessment standards. Key components of risk assessment standards include risk management policy, risk attitude, risk management plan, and risk owner. These standards analyze external and internal context alike, and guide the user through every step of the process, from identifying to analyzing and evaluating risk.

One important standard is ISO (International Organization for Standardization) 31000:2009, which outlines the objectives, methodology, and the duties of the stakeholders in every step of the process. According to ISO 31000, a risk management framework is a set of components that support and sustain risk management throughout an organization. The standard recognizes two types of components: foundation policies and organizational arrangements. The foundation includes the risk management policy, objectives, mandate, and commitment. Organizational arrangements include the plans, relationships, accountabilities, resources, processes, and activities that contribute in managing the organization's risk.

### **5.2. Document Review**

A second valuable tool is document review. This helps a corporation understand its profile, its sellers, its suppliers, its markets, and its place therein. It practically serves as a company's "blood work", enabling easy identification of trouble spots that need attention.

Document review scrutinizes sensitive information regarding the corporation and helps determine the specific risks that the corporation faces. It may be cumbersome, due to the volume of data included in these documents, yet it helps determine what is relevant for evaluating or managing risk.

### **5.3. *Interviews and Workshops***

Interviews and workshops with employees and management are a third useful tool. These serve several purposes. They increase understanding of the corporate culture, which is not necessarily evident from the document review. In addition, they validate the information obtained during the document review.

Interviews further help clarify how decisions are made, and how employees follow these decisions. They increase the ownership of the information provided, because employees directly engage with the issue at hand.

Workshops improve understanding of a given risk by bringing diverse policies together. Each department brings different value to the table, including understanding of causes, consequences, likelihoods, and risk interactions. Workshops are an effective way to communicate the findings of the risk assessment and make sure that the employees are aware of the actions they need to undertake to ensure compliance.

### **5.4. *Questionnaires and Surveys***

Surveys are a useful tool for large, complex, and geographically distributed organizations. Standardized and closed questions are preferable to facilitate statistical recording of the responses. Structured questionnaires with binary answers (e.g. Yes or No) make it easier to quantify risks and create a comparative line for future evaluations. Similarly, a likert scale that measures the agreement with a statement (1 for not at all, and 5 for absolutely) can yield the same quantifiable results.

As a guide for consistency, the questionnaire should be fairly similar over a period of time so that the results are comparable in future reevaluations. Hence, the questions must be well drafted and reflect a “timeless” approach. Otherwise, the quality of responses may be low and the respondents might reply superficially. In any event, surveys should be combined with interviews to increase reliability and validity.

### **5.5. Benchmarking**

Finally, benchmarking is a powerful tool. A collaborative procedure among a group of entities of the same sector, benchmarking focuses on specific processes and compares measures and results through commonly agreed metrics. It aims at identifying improvement opportunities. Ultimately, data on events, sales, marketing, and policies are used to compare performance.

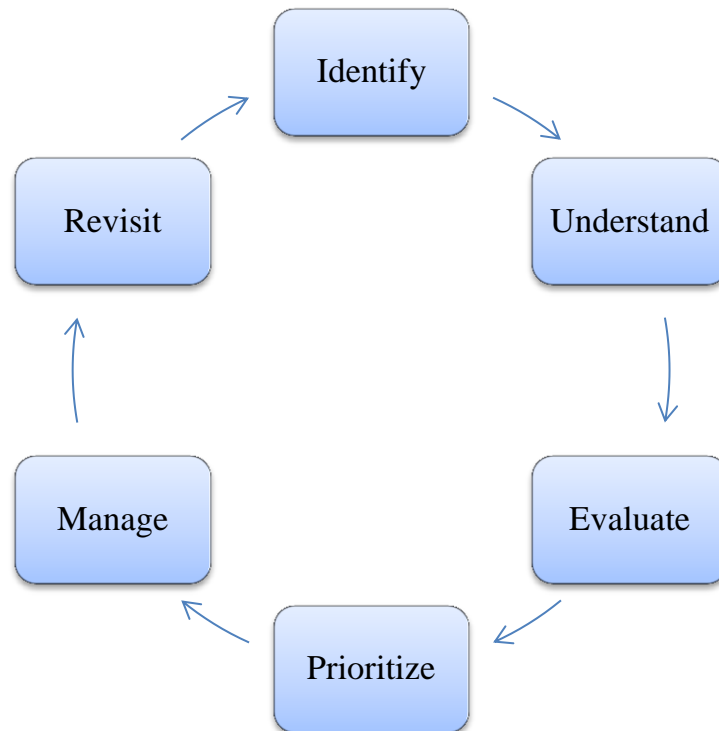
Corporations also use benchmarking to assess the likelihood and impact of potential events across the different locations and regions where they do business.

## **6. The Steps of Risk Assessment**

We now turn from risk assessment tools to the steps in a typical risk assessment process. Risk assessment itself can be the first step in a larger organizational risk management process, or it can stand alone as *the* primary risk management process.

The exact scope of risk assessment may differ from the process described below, since it is ultimately a bespoke tool. A corporation’s management might consider that a wider or narrower scope better serves the corporation’s goals. But whether the scope is broad or narrow, a balance must be achieved between the scope and the value of information from risk mapping process. In any case, overall risk assessment involves identifying, prioritizing, and understanding risks and impediments to achieving organizational strategic objectives.

There are six steps in a typical risk assessment exercise: identify risk areas, understand risks, evaluate risks, prioritize risks, manage risks, and revisit risks.<sup>7</sup>



**Figure 1: Steps of a Risk Assessment Exercise**

### **6.1. Identify Risks**

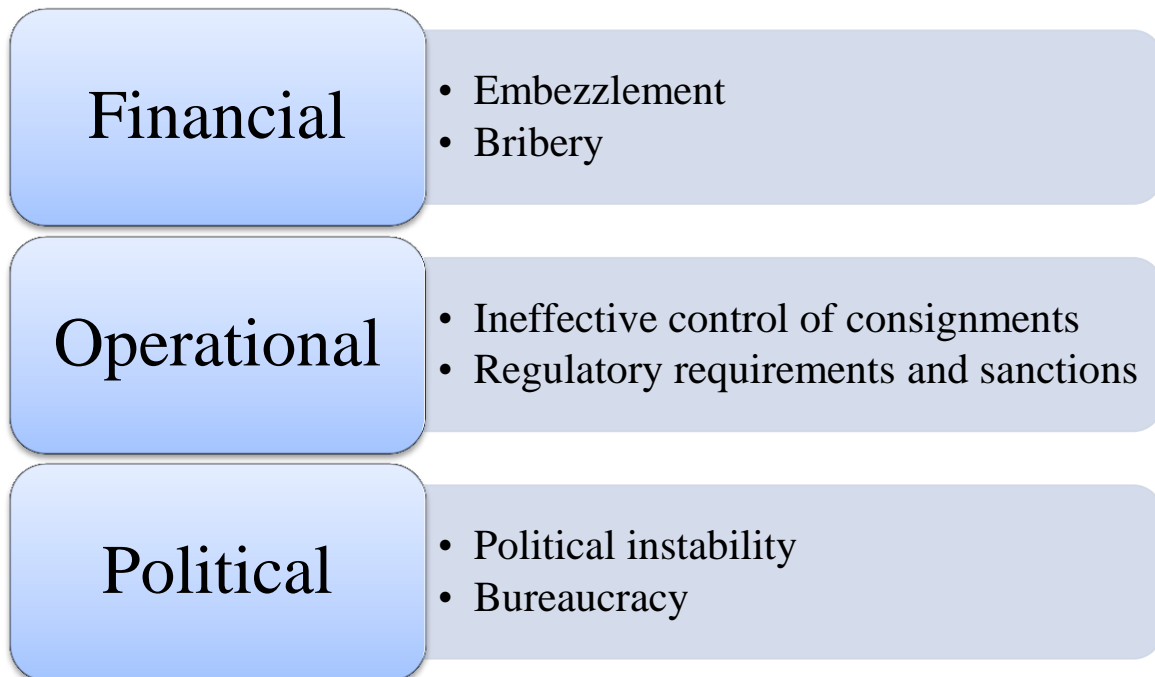
Identifying risks is the first step in the risk assessment exercise. Through the use of the tools described above, the company identifies and ultimately addresses the highest risk areas. Understanding all the risks involved is key so that they can be further addressed during the risk management process.

Management identifies the most relevant risks based on a number of criteria, including: whether the risk is relevant to the corporation's activities; whether there is any impact on the organization's financial condition; and whether this risk can be managed along with similar risks or whether it merits separate management.

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<sup>7</sup> World Customs Organization, Guide to Corruption Risk Mapping, May 2015.

In practice, brainstorming helps determine the relevant risks. It gets all the relevant risks into the exercise and increases the feeling of ownership among employees. The management then refines the list and includes all the risks relevant to its operations.



**Figure 2: Example of Risk Identification per Sector**

## **6.2. Understand Risks**

After completing step 1, a corporation must next determine whether identified risks are due to internal factors (coming from within the corporation) or external factors (coming from the political or societal landscape). Potential sources of risk include: business relationships, legal responsibilities, financial risks intrinsic to the economy, political developments, and natural events.

In practice, it is very important in understanding the risk of a business to identify the exact corporate structure and the sales channels. The more complicated and multilayered a corporate structure is, the more exposed it is to risk. (However, a very centralized structure can generate a comparable level of risk since it is difficult to efficiently monitor the company's employees.) Similarly, the more sales channels used, the less information is known for the channels, and the greater the risk.

Further, understanding how a market works is a prerequisite for understanding the risks that a certain business activity entails in that market. The type of risk is different if we are talking about a *de facto* monopoly compared to a very competitive market – although the level of risk is not lower with monopolies. Consequently, a corporation's market share also shifts its risk sensitivity and the controls that need to be used to manage this risk.

Another factor that illuminates an understanding of risk is the type of a corporation's contractual activity. Doing business with the government through tenders is generally more dangerous than doing business with private customers. Tenders are inherently more risky and susceptible to corruption, particularly in countries with high corruption risk. Relevant risks specific to a given country include the political risk in light of recent or upcoming elections, and the financial risk of doing business there. To determine the country risk, a company can use tools like Transparency International's Corruption Perceptions Index.

### **6.3. Evaluate Risks**

After risks are identified and understood, they must be evaluated. Risk evaluation is the process used to compare risk analysis results with risk criteria that determine whether or not a specified level of risk is acceptable or tolerable. The process involves estimating the frequency of risks; estimating the potential severity of risks ranging from low to high; and considering counterbalancing factors that might limit frequency or severity of risk. Practically, a risk with high frequency and high severity is very dangerous, whereas a risk with low frequency and low severity is less dangerous.

If a risk occurs, how severe would the impact be? The answer to this question is an important driver of how a corporation decides to further manage that risk. The consequences of the risk should be diligently documented and categorized into different fields, such as financial, legal and reputational.

Designating relative risk values is useful for the purpose of assigning the appropriate attention to each risk. After the evaluation, certain risks are considered principally dangerous and require immediate management, whereas others are considered less dangerous.

## RISK EVALUATION MAP

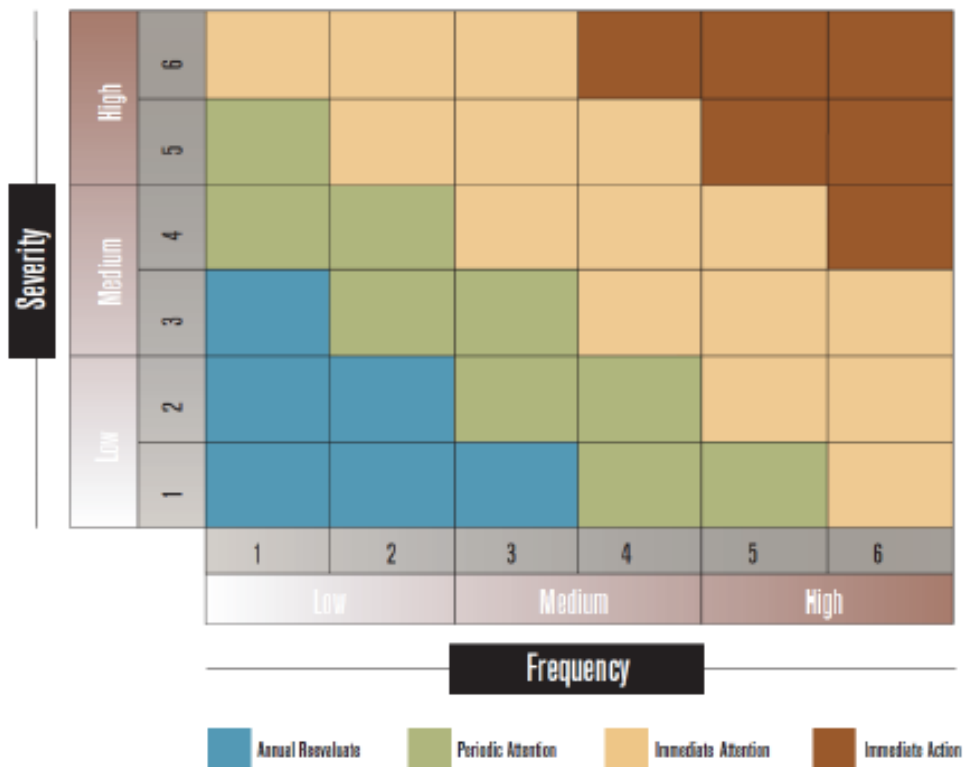


Figure 3: Risk Evaluation Map (Source: Ingram and Headey, 2004)

### 6.4. Prioritize Risks

Following the evaluation of risk frequency and severity, the corporation needs to rank risks from the most to the least dangerous.

### 6.5. Manage Risks

The next crucial step is to draft an action plan that will guide senior managers in taking appropriate measures. The action plan has a proactive role. It indicates clearly the actions required, assigns responsibility, and includes a specific timeframe with progress checkpoints. It reflects the entire risk



assessment process and concentrates it into a practical output that increases commitment and efficiency.

The action plan then leads to a full risk assessment report. The purpose of this report is to detail the measures necessary to address the risks recorded. The report discusses every option available to address risk, and recommends the most appropriate course of action under the circumstances. The report will lay out options that interconnect and perhaps combine to cover different risks as well. Risk controls could include any policy, procedure, practice, process, technology, technique, method, or device that modifies or manages risk.

The report needs to be clearly communicated to management and employees. Seminars, training and internal memoranda that describe the actions taken, the results achieved, and any further pending commitments increase personnel's engagement and the efficiency of risk management.

Risk management must be continually monitored and measured. Measuring the impact of the controls ensures effectiveness, and the results should be regularly reported and evaluated.

It is impossible to eliminate risk entirely. "Residual risk" is the amount of risk remaining after the company has made every effort to reduce, mitigate, and address risk.

## **6.6. Revisit Risks**

The previous five steps describe the risk assessment process leading to the action plan and the risk management report. An additional, often underestimated, aspect of risk assessment is revisiting risk. Risk areas can change in intensity and new risk areas can emerge. Since risks are not static, companies must regularly identify, understand, evaluate and prioritize risks, repeating the exercise each time to ensure that key risks are appropriately managed.<sup>8</sup> This allows companies to identify new threats and monitor existing ones. Revisiting risks also allows management to reevaluate or reprioritize risks, and to revise the risk assessment report accordingly.

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<sup>8</sup> Beswick K. and Bloodworth J. (2003), 'Risk mapping– Dilemmas and solutions' in Risk Management Topic Paper No. 4. Available at [http://www.rudnicki.com.pl/pub/Aus\\_risk\\_mapping.pdf](http://www.rudnicki.com.pl/pub/Aus_risk_mapping.pdf).

## **7. Discussion and Conclusions**

Every corporation that has customs, trade or investment activity can effectively use risk assessment to decrease its exposure to corruption risk and increase the company's integrity. Effective use of risk assessment has multiple benefits: the corporation is less exposed to prosecution due to corruption; the employees and the management are more engaged; the corporation contributes to the economy and society in a healthy way; and the corporation can prove its good faith in preventing corruption should a potential prosecution arise. These benefits are financially quantifiable and very much outweigh the cost and time invested in a risk assessment exercise.

Corporations should bear in mind, however, that assessing and controlling risks is not enough. Integrity is a daily battle that requires ongoing monitoring and frequent revisiting of existing and emerging risks.

In general, corporations benefit from engaging consultants or lawyers for a risk assessment exercise. It is a demanding process that requires collecting and analyzing complex and interconnected data. Hence, outsourcing this important part of the business to experienced professionals ensures the effectiveness of the exercise and reduces the bias involved in a corporation diagnosing itself. Lastly, legal counsel can provide several options for controlling risks given their past experience in risk assessment exercises.

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