

# STATE-OWNED ENTERPRISE HEALTHCHECK (BETA VERSION 1.0)

An Anti-Corruption Assessment Tool for State-Owned  
Enterprises Based on Transparency International's  
10 Anti-Corruption Principles for State-Owned Enterprises

Transparency International is the global civil society organisation leading the fight against corruption. Through more than 90 chapters worldwide and an international secretariat in Berlin, we raise awareness of the damaging effects of corruption and work with partners in government, business and civil society to develop and implement effective measures to tackle it.

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# OVERVIEW

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The State-Owned Enterprise Healthcheck<sup>1</sup> (SOE Healthcheck) is a self-assessment tool designed by Transparency International to assist state-owned enterprises (SOEs) to appraise and improve their anti-corruption policies and procedures using the framework of Transparency International's [10 Anti-Corruption Principles for State-Owned Enterprises](#) (SOE Principles). Transparency International encourages SOEs to report publicly on their anti-corruption policies and procedures, and the results of their implementation. The SOE Healthcheck can also be used by practitioners and stakeholders to assist them in their engagement with and assessment of SOEs related to their integrity cultures and anti-corruption programmes. Users of the SOE Healthcheck should note that completion of the tool should not be taken as endorsement by Transparency International of the design or effectiveness of the user's anti-corruption programme and must not be promoted as such.

## THE SOE PRINCIPLES

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The SOE Principles provide a best practice code founded on 10 principles. Each principle is supported by detailed clauses and commentary. Transparency International has developed the SOE Principles, primarily for the use of boards of directors and managers of SOEs but also to be used as a reference for state-owners, regulators, lawmakers, prosecuting agencies and professionals. They can also be referred to by any other kind of state-controlled entity or agency since the underlying system for designing and implementing an anti-corruption programme is universal, and the risks faced by these entities are often similar to those faced by SOEs. The SOE Principles are designed to complement the Organisation for Economic Co-operation and Development's (OECD's) recommendations to governments on the corporate governance and anti-corruption measures of SOEs. The SOE Principles were developed through a multi-stakeholder process, with guidance and advice from a working group whose members were drawn from SOEs, companies, inter-governmental bodies (including the OECD), and independent experts, together with a three-month public consultation.

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<sup>1</sup> This tool is still in a testing beta phase. We welcome comments and feedback on its application, to be sent to: [bip@transparency.org](mailto:bip@transparency.org)

# HOW TO USE THE SOE HEALTHCHECK

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The SOE Healthcheck contains indicators based on each of the clauses in the SOE Principles. The numbers of the relevant clauses in the SOE Principles are shown against the indicators in the column headed "SOE" and nearly all clauses provide commentary on anti-corruption practices, which can be referred to when assessing against an indicator. The PDF version of the tool can be completed electronically by marking the check boxes. When assessing an indicator, the reasons for the assessment should be recorded with reference (giving a number) to any evidence which has been used to make the assessment. A column headed "Ref." is provided to record references to supporting documents. This will assist future evaluations or any external audit. If an indicator is not applicable (for example, the SOE does not carry out lobbying) then the reason for this should be recorded in the supporting documentation and the column headed "Ref." should be marked "n/a" (not applicable).

The 10 indicators highlighted in blue can be used to carry out a quick, high-level check, but users should aim to assess the full range of indicators.

## KEY TO COLUMN HEADINGS

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**SOE:** This column gives the number of the relevant clause in the SOE Principles. Most clauses will provide guidance on the anti-corruption best practice for the indicator.

**Y** = yes, we have this in place and our review indicates that we are aligned with the standard set out in the SOE Principles.

**P** = partially implemented – for example, we have implemented a procedure fully in parts of the company but have yet to roll it out to some operations.

**I** = improvement needed – our review indicates that we should make improvements in this area.

**Ref.** = reference numbers of supporting documentation.

In the indicators text, "ACP" = anti-corruption programme.

		SOE	Y	P	I	Ref.
<b>1: We operate to the highest standard of ethics and integrity.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1	The state-owner provides an enabling environment for the ACP, does not intervene improperly in the SOE, and encourages and supports our anti-corruption efforts.	Intro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	We meet the state-owner regularly to discuss the ACP.	Intro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	We provide an example for, and encourage integrity and anti-corruption practice in, the societies in which we operate.	1.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	We have an embedded organisational culture of ethics and integrity.	1.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	We have a formal and public commitment to an anti-corruption policy and to implementing an anti-corruption programme	1.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	The anti-corruption policy explicitly applies to all employees and board directors.	1.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Our board of directors has committed formally to the implementation of the ACP.	1.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Our board and senior management ensure adequate support and resources for the ACP.	1.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Our board and senior management provide tone from the top on the anti-corruption commitment and ACP.	1.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	We have an effective process to ensure compliance with anti-corruption and related laws.	1.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2: We ensure best practice governance and oversight of the anti-corruption programme.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	The governance of the SOE is in line with internationally recognised best practice.	2.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12	We are transparent about the rules by which the board of directors operates.	2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	The board reports publicly each year on its operational relationship with the state ownership entity and the effects of directions and interventions from the ownership entity.	2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	We have evidence that the board directors act in the best interests of the SOE, in accordance with its mandate and objectives as set by the ownership entity, and consistent with their statutory duties and the SOE's commitments regarding ethics and integrity.	2.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	We have evidence that the board is free from the influence of individuals who could act, or could be de facto directors.	2.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	We have an implemented process to propose board fees and set senior executive remuneration levels that are in the long-term interests of the SOE and that also incentivises an ethical and integrity culture.	2.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	There is a rigorous and transparent process for appointing board directors that includes due diligence.	2.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	Elected politicians do not serve as board directors or executives.	2.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		SOE	Y	P	I	Ref.
19	The SOE's board has an appropriate balance of skills, experience, knowledge, diversity and independent directors to enable it to discharge its duties and responsibilities effectively.	2.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	The SOE works with the state ownership entity to avoid an undue proportion of its board members being representatives from the state administration.	2.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	There is a clear division between the board's governance role and the CEO's executive responsibility.	2.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	The board has responsibility for appointing and dismissing the CEO.	2.11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	The board provides oversight and accountability for the ACP.	2.12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>3: We are accountable to stakeholders through transparency and public reporting.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24	We observe best practice in transparency of operations, public reporting and stakeholder engagement.	3.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25	We report publicly on the design and implementation of the ACP.	3.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26	We provide organisational transparency by reporting publicly on our holdings in subsidiaries, affiliates and other related entities.	3.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27	(If the SOE operates globally) We operate globally and we provide, publicly, financial and operational information on a country-by-country basis.	3.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28	We disclose publicly our own beneficial ownership information.	3.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29	We engage regularly with key stakeholders on the design and implementation of the ABC.	3.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
30	(If the SOE is listed with minority shareholders or has non-state investors) We identify, analyse, respect and protect any stakeholders' rights related to the ACP established by law or through mutual agreements.	3.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31	(If the SOE is listed with minority shareholders or has non-state investors) We engage with minority shareholders/non-state investors on the ACP and encourage them to express their views to us and at the Annual General Shareholders Meeting.	3.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32	Our board reports regularly to stakeholders on its commitment to ethics and integrity and its oversight of the ACP.	3.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33	We are transparent about our relationship with the state ownership entity.	3.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4: Our human resources policies and procedures support the ACP.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
34	We make compliance with the ACP mandatory for employees and board directors and require them to report concerns about, and incidents of, corruption.	4.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
35	We implement a policy that no employee will suffer for refusing to pay or receive bribes or collude in other corruption.	4.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
36	We encourage ethical behaviour and integrity through incentives, appraisal processes and recognition schemes.	4.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
37	The board has assigned responsibility to the CEO for ensuring that the ACP is carried out consistently, with clear lines of authority.	4.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		SOE	Y	P	I	Ref.
38	The manager responsible for implementing the ACP has direct and ready reporting access to the board or the board committee that oversees the ACP.	4.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39	The manager responsible for implementing the ACP is given sufficient autonomy, resources and authority.	4.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40	We ensure that our organisational structure supports the design and implementation of the ACP.	4.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41	We hold the leadership and employees accountable for violations of the ACP and implement sanctions where violations occur.	4.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5: We have designed the ACP based on thorough risk assessment.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
42	The ACP is designed and based on regular risk assessments and reflects the SOE's particular business risks, circumstances and culture.	5.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43	We report publicly on our risk assessment approach and methodology, and we disclose the principal risks identified and the actions being taken to mitigate the risks.	5.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44	We identify and understand the forms of corruption risk factors and their characteristics.	5.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45	We have implemented controls to counter the key corruption risks identified through risk assessments (also assess each of the forms of corruption below):	5.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.1 All forms of bribery, active or passive, whether they take place directly or through third parties	5.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.2 Small bribes	5.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.3 Trading in influence	5.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.4 Nepotism, favouritism, clientelism and patronage	5.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.5 Fraud	5.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45.6 Money laundering	5.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45.7 Abuse of conflicts of interest	5.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>6: We implement detailed policies and procedures to counter key corruption risks.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
46	We implement tailored anti-corruption controls for functions and transactions with high corruption risks.	6.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
47	We have a clear policy and procedure for applying fair trading practices and preventing anti-competitive and cartel behaviour.	6.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
48	We make public full information on our contracting and procurement processes, with the exception of information that is legally protected for reasons such as national security, the protection of intellectual property or other confidentiality criteria.	6.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49	We maintain efficient and comprehensive systems for recording the disposition of assets, and controls for the use of and access to assets, to prevent misuse or theft.	6.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		SOE	Y	P	I	Ref.
50	We implement a policy and procedure for managing related-party transactions, including thresholds for approval and public disclosure of material transactions.	6.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
51	We have instituted a procedure to ensure asset transactions follow a transparent process and that transactions are in accordance with market values. A board committee comprised of independent directors makes an independent assessment of asset transactions.	6.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
52	We implement a policy and procedures to ensure that all gifts, hospitality and expenses are reasonable and bona fide. We prohibit the offering, giving or receiving of gifts, hospitality or expenses whenever they could influence, or could reasonably be perceived to influence, the outcome of transactions or activities.	6.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
53	We prohibit political contributions.	6.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
54	At least annually, the board reviews a report from management on donations, community investments and sponsorships made by the SOE.	6.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
55	We are transparent about the processes for making charitable donations, community investments and sponsorships, and we report publicly on those we have made.	6.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
56	If advocacy and lobbying are carried out, we ensure this is responsible and transparent and limited to providing expert comment related to our mandate.	6.11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
57	We prohibit board directors, employees, agents, consultant lobbyists or other intermediaries from making political contributions on behalf of or related to their work for the SOE.	6.12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
58	We ensure that no portion of the SOE's earnings or profits is returned to a political party or funds diverted for making covert donations.	6.13	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
59	We monitor and control our membership of trade associations and similar bodies to ensure they do not associate the SOE with any political donations or undue lobbying.	6.14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
60	We monitor and control our membership of trade associations and similar bodies to ensure they do not associate the SOE with any political donations those organisations make, and that the SOE's membership fees are not attached to the associations' political donations or undue lobbying.	6.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
61	We report publicly on, and describe, the main topics on which we conduct advocacy and lobbying, and the related activities.	6.16	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
62	We have implemented a policy and procedure for managing transparently the movements and exchange of people, in either direction, between the SOE, the government, other forms of public service and the private sector.	6.17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
63	The policy and procedure for the movements and exchange of people, ensure appointments are made for valid reasons and that potential conflicts of interest are identified and managed.	6.17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
64	We have a clear policy and procedures for protecting the SOE's knowledge, information, data and intellectual property from theft and corruption.	6.18	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
65	(If listed on a stock exchange or the SOE has issued traded debt instruments) We prohibit board directors and managers from engaging in illegal insider trading.	6.19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
66	The board directors and senior executives, or anyone in the SOE with privileged or non-public information, are required to notify an appointed manager, such as the chief financial officer or chief legal officer, before	6.19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



		SOE	Y	P	I	Ref.
	making a trade.					
67	We identify the risks of insider trading and monitor activity involving our shares for evidence of irregular trading when we are undertaking activities or transactions that could affect share prices.	6.20	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
68	We maintain an effective system of internal accounting controls to counter corruption.	6.21	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
69	We maintain accurate books and records and accounts that properly and fairly document in reasonable detail all financial transactions and dispositions of the SOE's assets. These are available for inspection by the ownership entity, national audit body and authorities.	6.22	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
70	We do not maintain off-the-books accounts.	6.22	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
71	We maintain an efficient and secure records retention system.	6.23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
72	We have an up-to-date incident contingency plan and procedure to manage suspicions and allegations of corruption, and actual incidents of corruption.	6.25	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
73	We have a policy to cooperate with the relevant authorities in connection with corruption investigations and prosecutions.	6.26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>7: We manage relationships with third parties to ensure they perform to an anti-corruption standard equivalent to that of our ACP.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
74	We maintain an up-to-date database of all our contracted third parties.	7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
75	We undertake properly documented, risk-based anti-corruption due diligence on third parties before entering into a contract or transaction, including mergers, acquisitions and significant investments.	7.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
76	All appointments of third parties require prior approval of management, with thresholds for approval.	7.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
77	We establish anti-corruption contractual rights in contracts with our third parties.	7.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
78	We provide tailored communications and training to higher-risk third parties and outsourcing contractors.	7.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
79	In the event that the anti-corruption performance of contracted third parties does not adhere to the standards of our ACP, we will take appropriate action, including correcting deficiencies, applying sanctions or exiting from the arrangement.	7.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
80	We perform anti-corruption risk-based relationship management and monitoring of our third parties.	7.7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
81	Senior management and the board regularly review the results of the application of the ACP to third parties and require amendments and improvements to the ACP as necessary.	7.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
82	We implement our ACP in all entities over which we have effective control or material influence.	7.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
83	We use our influence to encourage an equivalent ACP in business entities in which we have a significant investment.	7.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
84	We have a policy and procedure to carry out anti-corruption due diligence on a proportionate basis for all mergers, acquisitions and disposals, and material investments – including checks for beneficial ownership.	7.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		SOE	Y	P	I	Ref.
85	When entering into a joint venture or consortium, where we are unable to require or ensure that the third party has an ACP that is consistent with our own, we develop a plan for taking appropriate action if corruption occurs or is reasonably thought to have occurred during the course of the venture or consortium.	7.11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
86	We implement controls to ensure that our agents and other intermediaries could not be used by board directors or employees as channels for bribery or other corruption.	7.12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
87	We ensure compensation paid to agents and other intermediaries is appropriate and justifiable remuneration for legitimate services rendered.	7.13	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
88	Our agents and other intermediaries are contractually required to comply with the ACP and are provided with documentation, guidance and training explaining this obligation.	7.14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>8: We use communication and training to embed the ACP in the SOE.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
89	We have effective internal and external communications on the ACP.	8.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
90	All board directors and employees receive general training on the ACP.	8.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
91	Tailored anti-corruption training is provided to employees in higher corruption risk positions.	8.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>9: We provide secure and accessible advice and whistleblowing channels.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
92	We provide accessible channels to enable employees to seek information, guidance and help on the ACP.	9.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
93	We provide secure and accessible channels for whistleblowing that employees and others can feel confident in using without risk of reprisal.	9.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
94	We report publicly on provisions for advice and whistleblowing channels, and on measures of their use.	9.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>10: We monitor, assess and continuously improve implementation of the ACP.</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
95	We implement a procedure to check the efficiency and effectiveness of the ACP.	10.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
96	The ACP undergoes regular independent review, which includes identifying areas for improvement.	10.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
97	If an independent assurance review were to be conducted, it would be our policy to report publicly that it had taken place and to disclose the related assurance opinion.	10.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
98	Senior management regularly reviews the results of monitoring of the ACP and assesses its suitability, adequacy and effectiveness, taking into account the results of risks assessments, and implements improvements as appropriate.	10.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
99	Our board receives regular reports from management on the results of reviews, makes an independent assessment of the adequacy of the ACP and reports on its findings in the annual report.	10.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
100	The board provides reports to the state ownership entity on the results of reviews of the ACP.	10.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>OVERALL ASSESSMENT OF THE ACP</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Name of SOE or unit being evaluated	
Name of person responsible for completing the SOE Healthcheck	
Email	
Telephone	
Period covered	
Completion date	

Signed	Date
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For further information or comments on this tool please contact [bip@transparency.org](mailto:bip@transparency.org).

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