ENFCO

EUROPEAN NETWORK FOR
COMPLIANCE OFFICERS

Survey-Results
Corruption & Compliance

Whitepaper

November 2025

Foreword

Roman Sartor

Lead Survey Group and ENFCO Representative Austria

Dear Compliance Community,

this year, we once again conducted a Europe-wide study focusing on a fundamental and ever-relevant topic for the Compliance profession. Following previous years' themes – from the Compliance Function to Whistleblowing, ESG, and Artificial Intelligence – this time, we have turned our attention to a true "Compliance Classic": **Corruption and Compliance**.

Few topics have shaped our field as profoundly as corruption. It remains one of the oldest and most persistent challenges within Compliance – one that continues to evolve despite decades of regulatory development, awareness initiatives, and enforcement efforts. In an era marked by geopolitical uncertainty, global supply chains, and digital transformation, the fight against corruption demands renewed vigilance, courage and integrity.

Our study explores how organizations across Europe perceive and manage corruption risks today – from the maturity of anti-corruption programs to the cultural understanding of what constitutes corrupt behavior. It also examines how preventive measures are evolving, and where gaps between regulation and real-world still persist. This is complemented by an insightful interview with François Valérian, Chair of Transparency International, who reflects on how corruption lies at the root of many global challenges and why it can only be effectively addressed through strong Compliance frameworks and an independent judiciary.

I would like to extend my heartfelt thanks to the members of the **Survey Working Group, Andrea Pilecky, Jenny Schmigale, Kika Joncour and Andrijana Bergant**, for their dedication and invaluable contributions to this project. Their expertise and commitment have been instrumental in making this study a success.

A special thank you also goes to you – the European Compliance community. Your active participation in the survey, your engagement, and your ongoing cross-border collaboration form the foundation of our work. It is only through this open exchange that we can develop solutions together, learn from one another, and advance the Compliance function across Europe. Looking ahead, I am confident that we will continue to explore exciting and important topics in the coming year. Until then, I wish you an inspiring read of this Whitepaper and many fruitful discussions within and beyond your organizations.

Thank you for your trust and support and

STAY COMPLIANT!

Roman Sartor

Lead Survey Group and ENFCO Representative Austria

Looking forward to next year‘s survey!

Stay tuned!

Content

About ENFCO

ENFCO (European Network for Compliance Officers) is a network of not-for-profit associations for in-house Compliance professionals across Europe. The organization facilitates the cooperation and communication between the participating associations and their incorporated professionals in the best spirit of a European community, according to the network's mission goals.

As their members share similar challenges, ENFCO's **mission** is to:

- facilitate the cooperation and communication on Compliance between the European Compliance associations,
- promote and strengthen the professionalization and the occupational profile of Compliance professionals, and
- help improve the economic and institutional environment.

European Network for Compliance Officers (ENFCO)

- provides access to Compliance professionals in other European countries,
- shares knowledge and information by exchanging best practice, tools & templates,
- exchanges knowledge and information on (upcoming) Compliance regulation from the EU and individual states,
- provides relevant member benefits to the members of the other associations (e.g. reduced entry to conferences), and
- promotes associations' events taking place in other countries.

European Network for Compliance Officers (ENFCO) at
Berufsverband der Compliance Manager (BCM) e. V.
Oberwallstraße 24 | 10117 Berlin | Germany
Tel. +49 (0) 30 / 84 85 93 20 | info@bvdcm.de | www.enfco.eu

Corruption & Compliance

As part of the survey, we had the pleasure of interviewing François Valérian, Chair of Transparency International. Transparency International is a globally recognized organization committed to combating corruption and promoting transparency, integrity, and accountability across sectors and governments. In our conversation with Mr. Valérian, we gained valuable insights into the current challenges and developments in the fight against corruption - particularly the critical role of effective Compliance measures in preventing misconduct and fostering ethical behavior in organizations. The interview highlighted both the systemic risks posed by corruption and the importance of collective responsibility in promoting a culture of transparency.

François Valérian
Chair Transparency International

François Valérian was elected Chair in 2023. Since 2019 he had been a member of the International Board where he was active in various committtees, including the Membership Accreditation Committee, which he chaired until 2022. From 2013 to 2023 he was a member of the board of Transparency International France, where he worked on illicit financial flows, political integrity and strategic litigation. Formerly the leader of business integrity programmes at the Transparency International Secretariat, François initiated Transparency International's advocacy at the G20 around financial regulation and anti-corruption. In his professional career, François worked both in public and private sectors. He negotiated social agreements with coal mine trade unions, worked for BNP Paribas and was a partner at Accenture. He was the editor-in-chief of the Annales des Mines, an economic review. He was an associate professor of finance at CNAM and taught financial regulation and oversight at École des Mines de Paris, a course he created in 2013. He is the author of several books and articles, graduated from Ecole Polytechnique and Ecole des Mines de Paris, and holds a PhD in History.

Given current global crises such as war and famine - would you say corruption is a "luxury problem"?

And: Do you think citizens and employees today are more intolerant of corruption than in the past?

François: Corruption is by no means a luxury problem because it lies at the root of most of the evils mankind suffers from. When food aid is diverted by corruption, famine is still more tragic. When kleptocracy is so dominant that war is described to the citizens as an answer to their problems, corruption also is one of the root causes. What we want worldwide is to see political power exercised for the citizens and not for the powerholders. This is not, has never been a luxury, it is an absolute necessity, and yes, I think that there is a growing awareness among citizens in almost all countries that corruption is not acceptable.

Where and how do you see the most significant differences in how corruption is perceived and addressed across the European countries?

François: I tend to see commonalities more than differences. Most European countries have laws and institutions in place that are supposed to fight against corruption, but this all has to function, with adequate human and financial resources and independently from political interventions. One of the main issues that we are facing is linked to conflicts of interest: being on both sides of the table in the dealings between government and private sector, or quickly moving from positions of power to lucrative corporate positions, what we call "revolving doors".

What are the biggest challenges companies face regarding corruption within the European Union? How do these challenges differ globally?

François: Companies still have to be attentive at public contracting at national and local levels, so that they do not engage in any form of bribery. Many of them also are active outside the European Union and they cannot export corruption by obtaining contracts through dubious practices or intermediaries. Lastly, the financial sector, the real estate, the luxury industry, have a specific role to play in fighting against the laundering of the proceeds of corruption.

> "Corruption is by no means a luxury problem – it lies at the root of most of the evils mankind suffers from.

In your view, what are the most effective regulatory approaches to address corruption, and are there specific legislative models or frameworks you believe are particularly impactful?

François: The most effective regulatory approach in every country is to have a judiciary system that effectively enforces anti-corruption regulation and punishes corrupt individuals. It is and has always been as simple as that. Most corporate executives are persons with integrity. What happens is that in a corrupt environment they may feel that they have to engage in corrupt practices, - to obtain a contract or keep their job. If they risk personal sanctioning it is a powerful argument for them towards their employer and supervisor in order to explain that they can and will not do certain things.

“

Most corporate executives are persons with integrity. But in a corrupt environment, they may feel they have to engage in corrupt practices to keep their jobs.

From your perspective, are the different regulations against corruption across European countries effective? How consistent are these regulations with one another?

François: Regulations are globally consistent, but effectiveness varies greatly across the European Union. Effectiveness directly depends on the anti-corruption bodies’ resources and on their independence from governmental and political parties’ interventions.

One important regulation, however, is not adequately enforced everywhere is beneficial ownership transparency. Most corrupt leaders hide behind legal entities that are formed for that sole purpose. In every country we need to have registries with the identities of the true owners of legal entities, and those registries have to be accessible to civil society.

What would be the advantages to have uniform regulations across Europe regarding anti-corruption?

François: It is important to have beneficial ownership transparency across the European Union in order to adequately fight against the flows of illicit money. Beyond that, what matters is enforcement everywhere.

How important is corporate culture in preventing corruption, compared to laws and controls? And what role do leadership and tone from the top play in shaping anti-corruption efforts?

François: Ethics are of the utmost importance. “Tone from the top” has been an expression used for tens of years now and there are still corruption scandals or frauds involving the individuals at the top of the companies. Heading a company is an ethical activity, it has to be understood as such and if it is the case, companies will immensely contribute to the better-being of the countries where they operate.

How would you compare the Compliance and corruption landscape in regions such as China or regions like South America to that of Europe? What stands out to you?

François: It is difficult to comment on the situation of countries with authoritarian regimes and no access to independent information.

In most Latin American countries there is access to independent information, often at personal risk for courageous journalists. Even if there are important challenges linked to lack of power separation and high corruption, civil society is vibrant and citizens ask for accountable power, often more than in Western Europe.

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Heading a company is an ethical activity. If understood as such, companies will immensely contribute to the well-being of the countries where they operate.

Beyond regulation, what can companies themselves do to strengthen Compliance and reduce corruption risks?

François: Significant efforts still have to be done in human resources management. Executives who decide not to participate in a corrupt tender have to be recognized for having done that in their career development.

How do you perceive the role of Compliance in combating corruption?

François: Compliance is crucial, with all laws and regulations that prohibit corruption in every country when the company is operating.

How can we effectively measure the success of anti-corruption initiatives? Are there reliable indicators that show progress beyond regulatory Compliance?

François: There are indicators that measure progress or deterioration at country level. Transparency International's Corruption Perceptions Index (CPI) is one of them on corruption perception in the public sector help uphold these standards and keep companies accountable to the broader public.

What role do new technologies (e.g., cryptocurrencies, AI) currently play and potentially will play in the fight against corruption, both as tools for prevention and as new avenues for illicit activities?

François: Poorly regulated cryptocurrency platforms clearly are the new offshore centers, faster and safer for the corrupt than the traditional ones such as remote islands. They have to be better regulated so that the identity of the money owners can be traced. Artificial intelligence offers very interesting opportunities for civil society, and for a movement such as Transparency International and its allies, to detect patterns of corruption or conflicts of interest among big data.

If you had one wish that could impact the fight against corruption - what would it be?

François: More democracy and freedom everywhere in the world. There is no authoritarian solution to abuse of power. Concentration of power always leads to the concentration of abuse.

> "There is no authoritarian solution to abuse of power. Concentration of power always leads to the concentration of abuse.

Overview Key Findings

almost **80 %** confirm:
corruption is a significant problem in their country

around **three out of four** respondents consider a strong Tone from the Top as critical

nearly half agree:
penalties for corruption are **too lenient**

over **one-third** reported that their companies do not maintain a gift and invitation/entertainment register

Method of the Survey

Corruption remains one of the most significant challenges faced by businesses and societies worldwide. It not only undermines trust in institutions but also causes substantial economic and social harm. The aim of the 2025 survey was to get an overview of how corruption is perceived across different countries and organizations and what measures organizations implement to combat it.

Survey period: Sep 8th – Oct 14th 2025

Sample: n=566

The Respondents

566 people took part in the survey.

- ⇨ 50 % of respondents were female, 48 % male and 2 % did not specify their gender.
- ⇨ 36 % of the participants were between 36 and 45 years old, and 27% between 46 and 55.
- ⇨ Most respondents work in Compliance, top management, or legal functions. Several respondents have selected multiple answer options.

The distribution of responses varies across company sizes, with larger companies (over 8.000 employees) and smaller companies (fewer than 50 employees) representing a larger share compared to mid-sized companies.

The survey was transmitted by the ENFCO members / local Compliance associations, namely AICOM (Italy), ASCO (Greece), ASCOM (Spain), BAAFCE (Bulgaria), BCM (Germany), Compliance Institute (Ireland), Compliance Pro Register (Belgium), Cumplen (Spain), ECS (Switzerland), EICE (Slovenia), GACO (Gibraltar), GACO (Guernsey), MVCT (Hungary) Le Cercle de la Compliance (France), NBE (Nordics), ÖCOV (Austria), OPCR, (Portugal), SCC (Slovakia) and VCO (Netherlands).

The Survey

The survey consisted of the following parts:

1. Understanding of Corruption
2. Corruption Risks
3. Anti-Corruption Measures
4. Future Challenges and Perspectives
5. Demographic Data

Understanding of Corruption

Corruption is the **abuse of entrusted power** for **private gain**. It occurs when individuals or organizations misuse their position or authority to obtain an undue advantage for themselves or others. This includes bribery, the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action which is illegal, unethical, or a breach of trust. Corruption not only **undermines trust in institutions** but also **causes substantial economic and social harm**.

Perceptions of Corrupt Behavior

The survey explored how respondents across Europe perceive a variety of everyday and professional scenarios in terms of corruption. The results reveal a broad consensus around what constitutes clear corruption — but also significant nuances when situations become less severe or more socially accepted.

To what extent do you consider the following scenarios as corrupt behavior?	This is corruption	Could be corruption	Probably no corruption	No corruption	No assessment
A business owner providing gifts to government employees to ensure favorable treatment in inspections or permits.	93%	6%	1%	0%	0%
A government official awarding a contract to a relative's company.	49%	48%	2%	1%	1%
An employee using company funds for personal expenses without disclosure.	61%	14%	5%	**18%**	2%
A supplier offering exclusive discounts to a procurement officer in exchange for future contracts.	61%	24%	**8%**	**7%**	1%
Recommending a friend's company for a contract without disclosing the relationship.	29%	50%	14%	6%	1%
Purchasing products at a discount through personal connections.	15%	42%	**28%**	**14%**	1%
Accepting an exclusive dinner invitation from a business partner.	10%	54%	**19%**	**15%**	2%
A lobbyist provides paid "consulting services" to politicians to influence legislation.	64%	25%	6%	4%	1%
Giving a small gift to the postman for Christmas.	1%	6%	19%	71%	2%
Tipping the waiter for a table at the window.	5%	13%	21%	59%	3%

Unsurprisingly, acts such as providing gifts to government officials to secure favorable treatment (93%) or awarding contracts to relatives (49%) are widely recognized as corruption or potential corruption. However, when moving toward gray areas of ethics and influence, opinions begin to diverge.

For instance, while 61% of respondents view using company funds for personal purposes as corruption, nearly one in five see it as non-corrupt behavior. Similarly, only 29% consider recommending a friend's company without disclosure as outright corruption, though half acknowledge it could be corrupt depending on circumstances.

At the other end of the spectrum, social gestures such as giving a small Christmas gift to a postman or tipping for a preferred table are overwhelmingly seen as non-corrupt (71% and 59% respectively), indicating a clear differentiation between personal courtesy and professional misconduct.

Perceptions Across Countries

Overall, there was a broad consensus among respondents across countries on what constitutes corruption. However, some notable national differences highlight how cultural norms and business practices influence perceptions of ethical behavior.

For instance, 25% of respondents in Bulgaria and Germany do not regard using company funds for personal expenses without disclosure as an act of corruption.

1 in 4 Bulgarians and Germans don't see **private use of company funds** as corruption

2 in 3 Austrians say **supplier discounts for future contracts** aren't corrupt

Around two-thirds of Austrian respondents view exclusive supplier discounts in exchange for future contracts as "no" or "probably no" corruption.

Similarly, in Bulgaria, almost one-third of participants consider purchasing at a discount through personal connections or accepting exclusive dinner invitations from business partners as non-corrupt behavior. These findings suggest that while the overall understanding of corruption is relatively aligned across Europe, boundaries between acceptable and unacceptable practices can vary significantly between national and professional cultures.

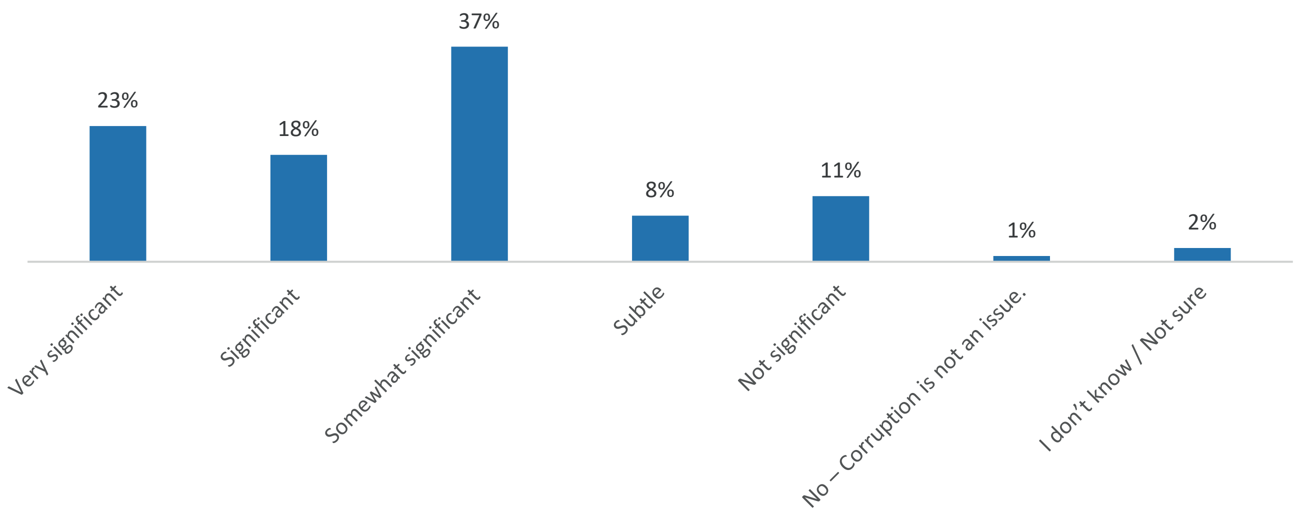
3 in 10 Bulgarians **accept personal discounts**

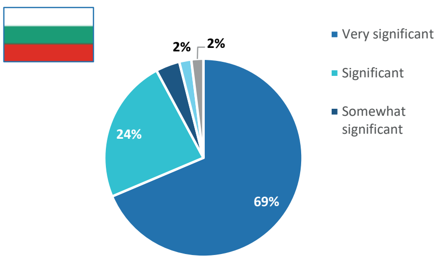
Perceived Significance and Impact of Corruption

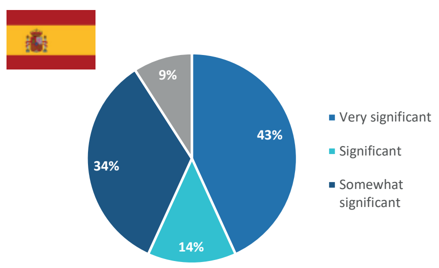
Corruption remains one of the greatest challenges for companies and societies worldwide. When asked about the significance of corruption in their respective countries, nearly four out of five respondents acknowledged it as a notable concern. While only 1% stated that corruption is not an issue, and another 2% were unsure, a combined 78% characterized it as somewhat, significant, or very significant. Even countries that usually perform relatively well in international comparisons express considerable concern.

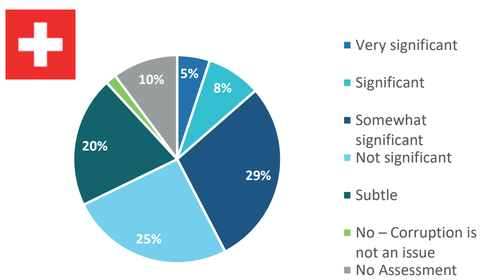
Specifically, 23% of participants described corruption as very significant and widely perceived as a major issue, while 18% saw it as part of daily business. Another 37% considered it somewhat significant—acknowledging its existence, though not always viewing it as a dominant societal problem. Only 11% felt corruption was not significant in their environment, and 8% viewed it as subtle, as it is dissimulated so well that it is difficult to identify.

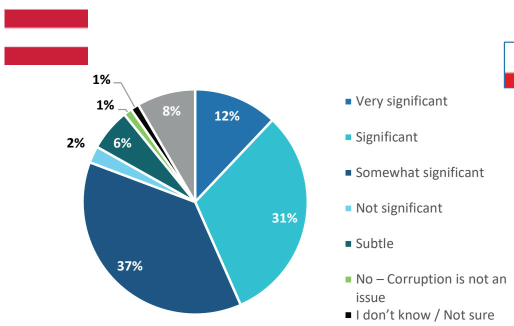
How significant do you think corruption is as an issue in your country?

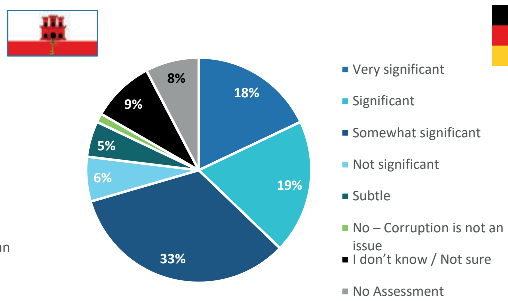


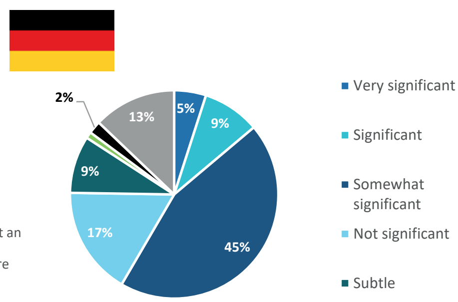








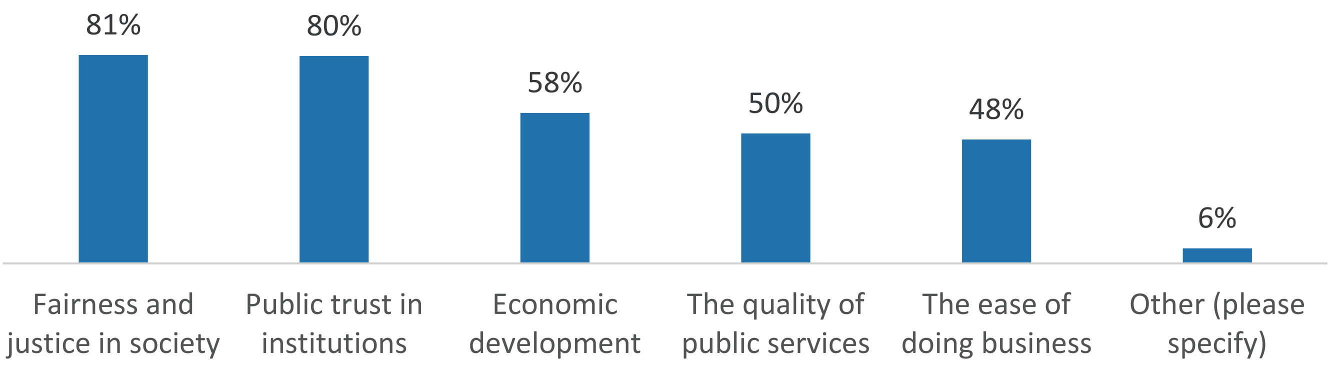




The perception, however, varies notably between countries. While the overall picture reflects a shared awareness of corruption as a societal issue, national perspectives differ depending on political culture, enforcement standards, and public trust. In Bulgaria and Spain, the majority of respondents view corruption as very significant or significant. In Austria (43%), Gibraltar (37%), and the Netherlands (34%), it is also considered a relevant issue. In contrast, only 13% of respondents in Switzerland and 14% in Germany see corruption as a very significant problem, while in Switzerland, 25% regard it as not relevant at all.

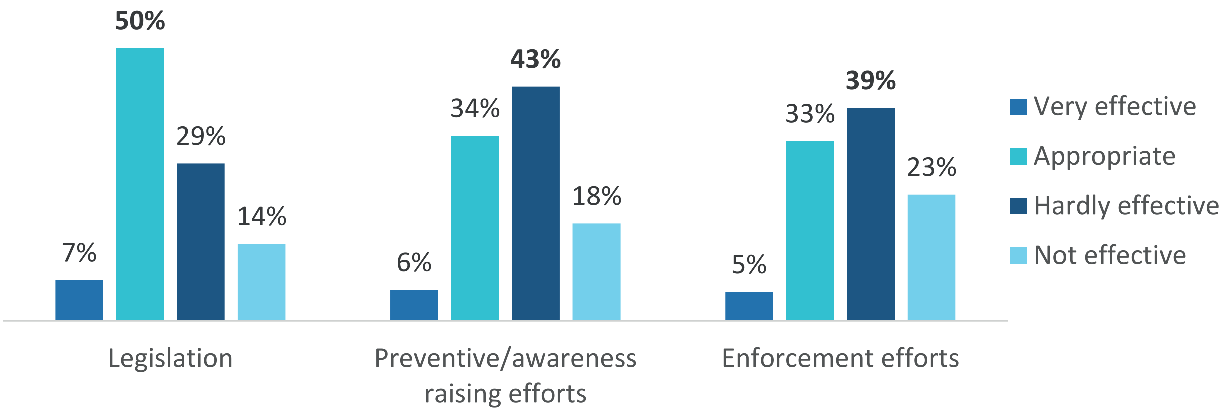
The perceived impact of corruption is also far-reaching. Respondents most frequently cited its effect on fairness and justice in society (81%) and public trust in institutions (80%), followed by economic development (58%), the quality of public services (50%), and the ease of doing business (48%). These responses underline that corruption is not only seen as a legal or ethical issue but as a deep-rooted structural problem that undermines governance and economic stability. “Other” includes health and education, climate, extremism, and public procurement.

How do you believe corruption affects your country? (multiple choice)



When evaluating the current efforts by the government in the respective countries, the results indicate considerable skepticism. Only a small proportion viewed existing mechanisms as very effective: 7% for legislation, 6% for preventive or awareness-raising efforts, and 5% for enforcement. Roughly half considered legislation appropriate (50%), while confidence dropped notably for prevention (34%) and enforcement (33%). Meanwhile, a significant share rated these measures as hardly effective or not effective at all.

How effective do you believe the current efforts by the government of your country are in combating corruption?



Perceptions Across Countries

In Spain, Greece, and Bulgaria, a clear majority of respondents perceive legislative efforts as hardly or not effective, indicating skepticism about the strength or consistency of implementation.

Most respondents in Spain, Greece, and Bulgaria view **legislation** as **hardly or not effective**

100% of Slovak respondents rate **preventive measures** as **ineffective**

Similarly, respondents from Slovakia expressed the strongest overall criticism: all participants rated preventive and awareness-raising measures as hardly or not effective, suggesting limited trust in their practical impact.

By contrast, Germany presents a more balanced picture. Around 71% of German respondents rated legislative measures as very effective or appropriate, reflecting comparatively higher institutional confidence.

However, perceptions shift when it comes to preventive and enforcement efforts, where approximately 43% still see them as hardly or not effective.

43% in Germany doubt the effectiveness of **preventive** and **enforcement measures**

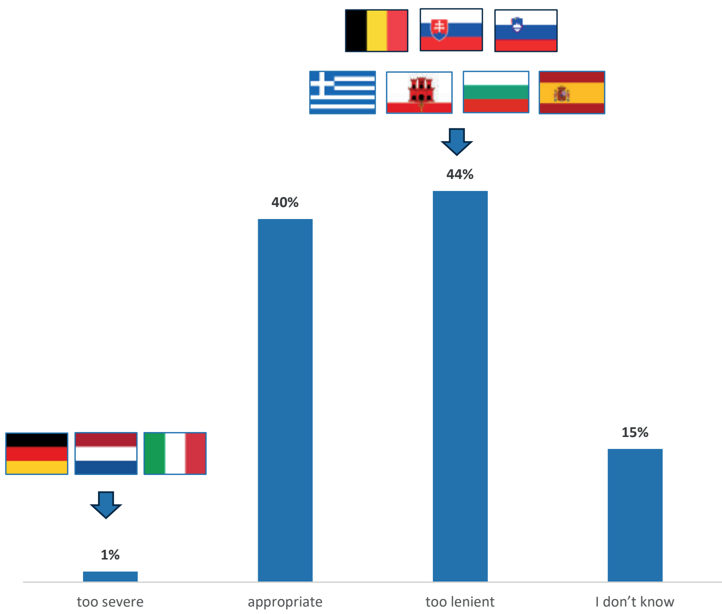
Perception of Penalties for Corruption

Perceptions of the adequacy of penalties for corruption vary considerably across Europe. Overall, 44% of respondents believe that penalties in their country are too lenient, while 40% consider them appropriate.

A closer look at national results highlights Belgium, Slovakia, Slovenia, Greece, Gibraltar, Bulgaria, and Spain as countries where respondents are particularly likely to view their national penalties as too lenient.

In contrast, skepticism about excessive punishment is rare. Only 3% of German, 7% of Dutch, and 9% of Italian respondents consider existing penalties to be too severe.

The penalties for corruption in my country are…



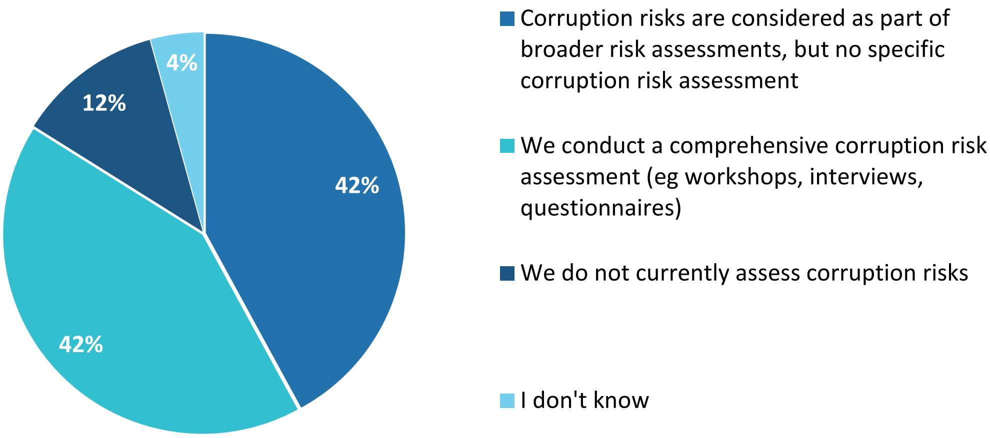
Corruption Risks

Understanding and managing corruption risk is a fundamental pillar of any effective **Compliance program**. While most organizations acknowledge the importance of addressing corruption, the **approaches** and **levels of maturity** in assessing related risks **vary significantly across Europe**.

Assessment and Frequency

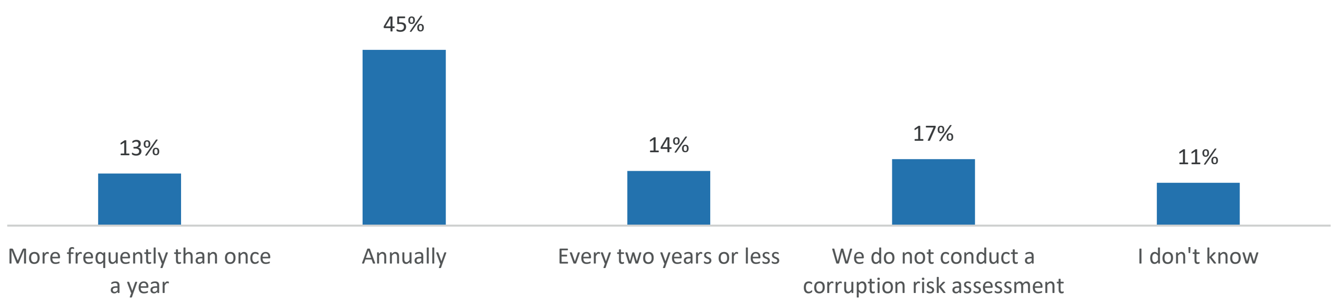
The survey results show that 42% of organizations conduct comprehensive corruption risk assessments through structured methods such as workshops, interviews, or questionnaires. An equal share (another 42%) integrates corruption into broader risk assessments without treating it as a separate category. This suggests that, while awareness of corruption risk is widespread, a large proportion of organizations may still lack targeted processes and systematic methodologies for identifying and mitigating corruption vulnerabilities. Only 12% report that they do not currently assess corruption risks, highlighting room for improvement in implementing formal frameworks.

How does your organization assess corruption risks?



When it comes to frequency, 45% of respondents stated that their organizations assess corruption risks annually, while 13% do so more frequently. However, 17% indicated that no such assessment takes place, and 11% were unsure.

How frequently does your organization assess corruption risks?



Corruption Risks

Likelihood of Corruption Risks

The survey assessed how respondents perceive the likelihood of various scenarios posing corruption risks in their organizations. The results reveal that 76% of respondents view invitations to business meals as likely or very likely to occur, and 60% see invitations to events, concerts, or sports activities as a recurring risk area. Similarly, giving or receiving gifts such as products or vouchers are seen by 57% of respondents as likely or very likely to occur.

In contrast, risks associated with political influence or interference in business decisions are perceived as less frequent, with less than 30% of respondents rating such scenarios as likely or very likely.

Sales, procurement, and leadership or management were identified as the business areas most vulnerable to both active and passive corruption.

Over the past five years, 20% of respondents reported corruption cases within their organizations, primarily related to procurement and supplier relationships, non-transparent commissions with intermediaries or consultants, and invitations.

How likely are the following scenarios to pose potential corruption risks in your organization?	**Very likely (at least once a month)**	**Likely (at least once a year)**	**Unlikely (at least once within five years)**	**Very unlikely (once in more than five years or never)**	**No assessment**
Employees giving or receiving invitations to business meals.	**36%**	**40%**	11%	10%	3%
Invitations to events, concerts, or sports events by/from business partners.	**20%**	**40%**	20%	16%	3%
Employees giving or receiving material gifts (e.g., products, vouchers) from business partners.	**15%**	**42%**	21%	19%	3%
Close relatives of employees being hired.	**10%**	**39%**	25%	21%	4%
Employees giving or receiving non-material benefits (e.g., privileged information, career advantages) from business partners.	**8%**	**31%**	31%	26%	5%
Employees engaging in secondary employment that could create conflicts of interest.	9%	26%	33%	29%	4%
Contracts with business partners owned by close relatives or friends of employees.	7%	27%	34%	27%	5%
Donations or sponsorships being made to organizations with personal or business ties.	8%	24%	32%	30%	5%
Agreements on commissions or non-transparent fees with intermediaries / consultants.	7%	18%	30%	38%	8%
Influencial interaction with government /public officials	9%	18%	26%	40%	7%
Political intervention / influence in business operation decision making (eg staffing decision, business deals)	8%	12%	26%	46%	8%

Perceptions Across Countries

Top "Likely to Very Likely" Risks

Business meals emerge as the most frequently cited risk, with perceptions particularly high in Slovenia (85%), Switzerland (77%), Greece (74%), and Germany (73%). Similarly, invitations to events are considered likely to occur by 72% of respondents in Slovakia. Material gifts are viewed as a key risk, especially in Germany (63%), Slovakia (57%), and both Austria and Slovenia (53%).

85% of respondents from Slovenia see **invitations to business meals** as **likely or very likely** to occur

Moderate Risks

Some scenarios are seen as moderately likely to occur. Hiring close relatives is most frequently cited in Austria (49%), Greece (47%), and France (40%). Donations or sponsorships with personal or business ties are generally perceived as unlikely, though the Netherlands stands out, with 47% of respondents rating this as likely to very likely. Secondary employment creating conflicts of interest is again highest in the Netherlands (40% likely to very likely).

49% of **Austrian** and **47%** of **Greek respondents** consider **hiring a close relative likely to very likely**

Low Risks

Certain scenarios are largely considered unlikely to pose corruption risks. Contracts with companies owned by relatives are mostly rated as unlikely, with the exception of Greece (40% likely to very likely). Non-material benefits, such as privileged information or career advantages, are generally seen as unlikely, particularly in the Isle of Man (75%) and Ireland (71%), though Austria is an outlier, with 51% rating such scenarios as likely to very likely. This illustrates that intangible forms of corruption are considered a particularly relevant risk scenario in Austria.

Non-material benefits: mostly unlikely, **except in Austria.**

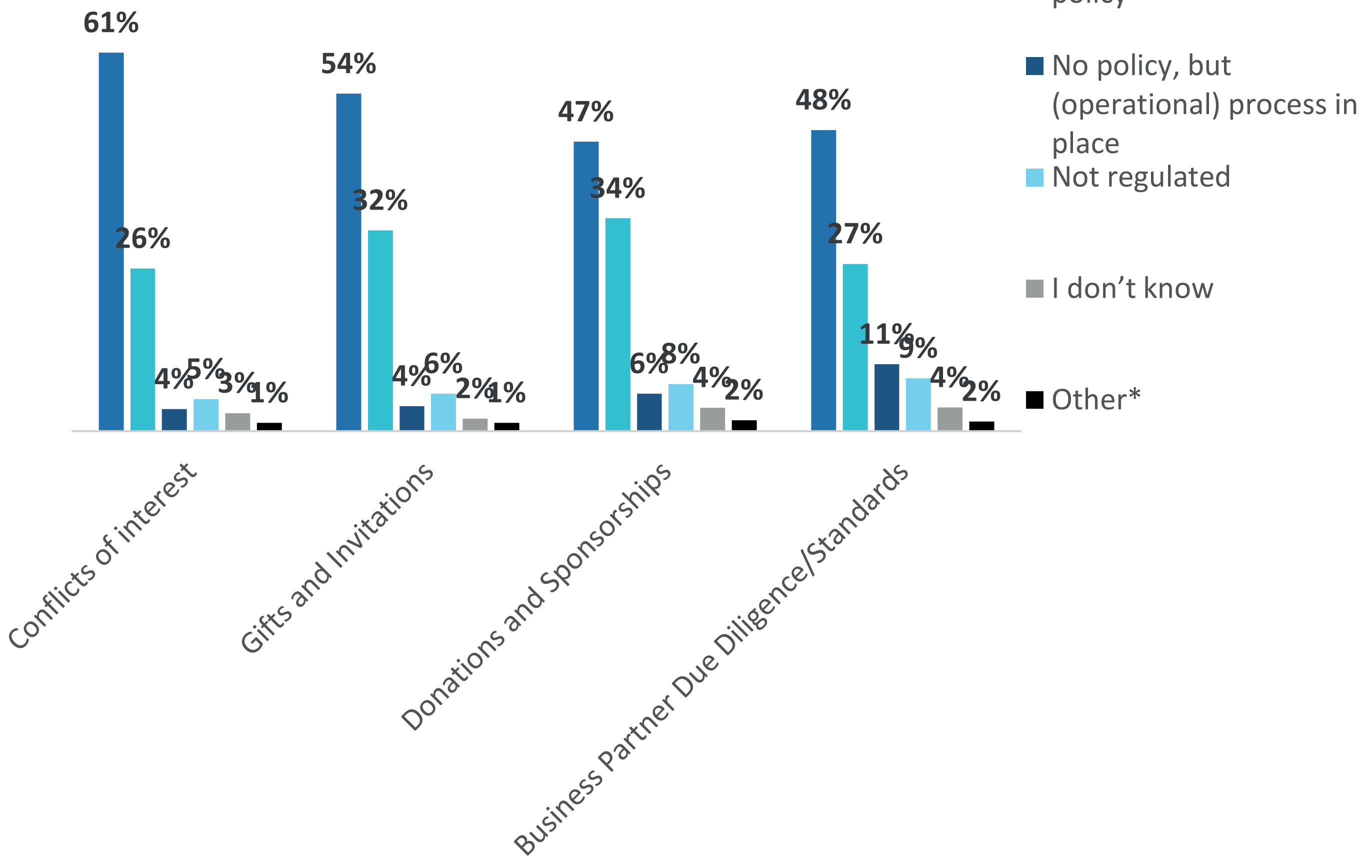
Anti-Corruption Measures

Implementing robust **anti-corruption measures** is essential to **guide employees, define acceptable behavior,** and **establish controls to prevent misconduct.** When asked to assess their **organization's overall effectiveness** in this regard, **43%** of respondents rated their anti-corruption program as **effective, 29%** as **very effective, 16%** as **moderately effective**, and only **6%** as **ineffective.**

Policy Frameworks

The survey demonstrates that most organizations recognize the importance of formalized guidance. Conflicts of interest are regulated in a separate, dedicated policy in 61% of organizations, with an additional 26% covering them within other policies. Gifts and invitations have dedicated policies in 54% of cases. Donations and sponsorships are explicitly regulated in 47%, while business partner due diligence is covered in 48% of organizations. "Other" includes code of conduct, dedicated anti-corruption policy, employment contract, general business or Compliance guidelines.

In which type of policy is each of the following topics formally regulated in your organization?

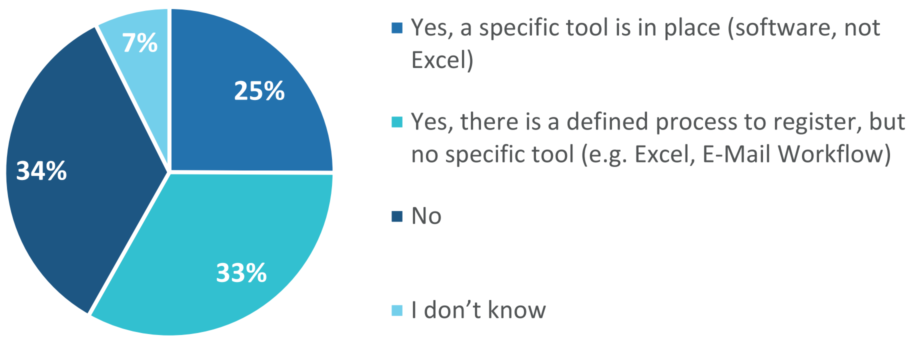


Gift, Invitation, and Hospitality Controls

Respondents were asked to assess whether, and to what extent, their organizations have implemented a range of anti-corruption measures to manage gifts, invitations, hospitality, and related practices.

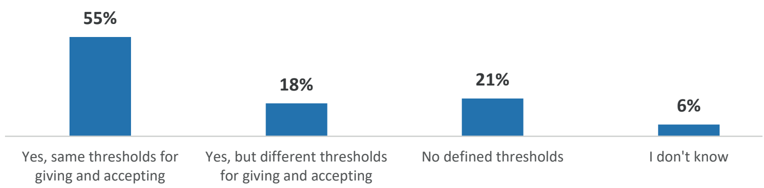
Registers: Only 25% use a specific software tool to track gifts and invitations, while 33% rely on manual processes, and 34% have no register in place.

Does your organization maintain a gift and invitation/entertainment register?



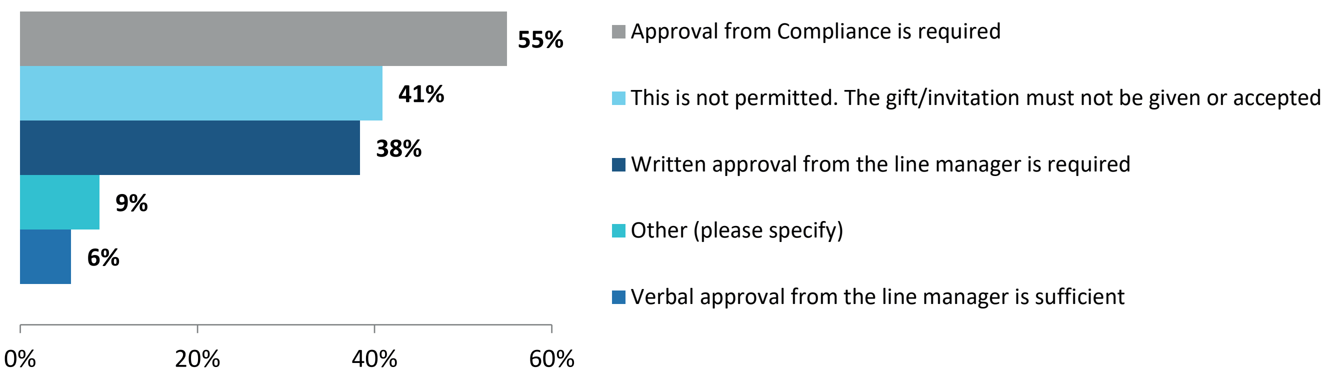
Value thresholds and frequency: Most organizations apply the same thresholds for giving and accepting gifts or invitations, with €16 – €50 being the most commonly selected range — even among those with different thresholds. Additionally, 48% of organizations have defined thresholds for travel and hospitality, though 30% do not. Similarly, only about half have rules regarding the frequency of accepting or providing gifts/invitations.

Does your organization maintain a gift and invitation/entertainment register?



Approval mechanisms: Compliance approval is the most common requirement when thresholds are exceeded. 41% require that the gift/invitation is not given or accepted, and 38% require written approval from the line manager. "Other" includes no process in place, individual case assessment, managing director approval, return of the gift, exception process via a specific tool.

What happens if the value threshold is to be exceeded? (multiple answers possible)

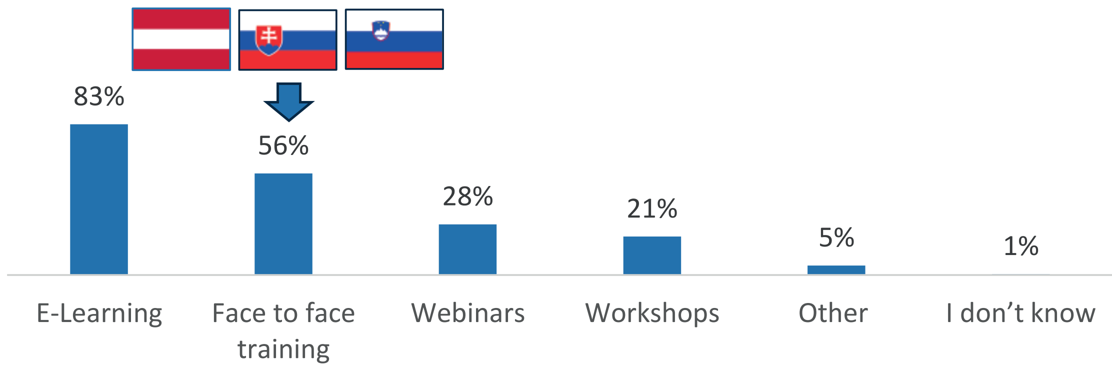


Training and Awareness

Regular training is a key control for mitigating corruption risks. 62% of organizations provide regular anti-corruption training to all employees, while 17% train only selected groups and 20% lack regular training.

In terms of formats, training is primarily delivered via e-learning (83%), with face-to-face sessions (56%), webinars (28%), and workshops (21%) also in use. There is broad alignment across countries, yet face-to-face trainings are particularly common in Austria, Slovakia and Slovenia.

Which training formats for anti-corruption do you have in your organization?
(multiple answers possible)

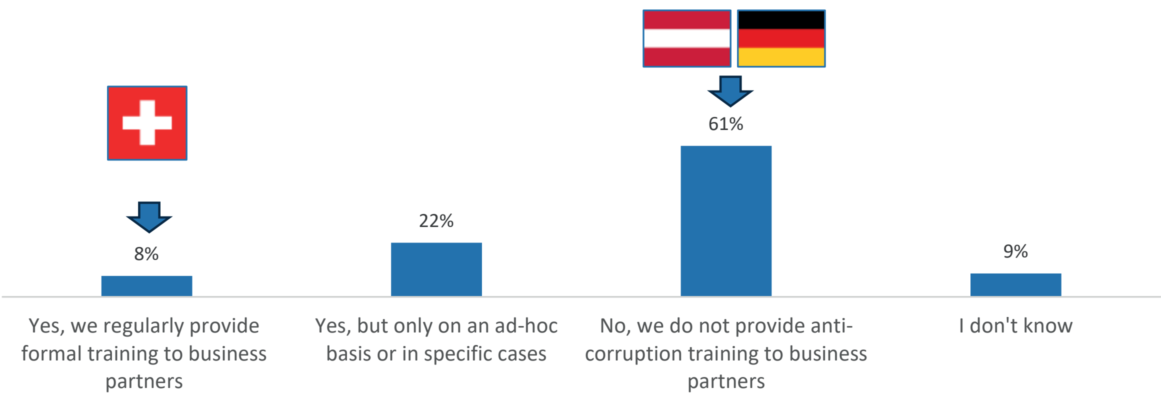


“Other” includes welcome days where information is shared, newsletters, gamified activities, as well as regular jour fixes and stand-up meetings.

Most trainings occur once a year (62%), followed by every 2–3 years (20%) and multiple times per year (10%).

When it comes to business partners, 61% provide no anti-corruption training, mainly driven by respondents from Germany and Austria. In contrast, the small share of 8% who conduct regular training comes primarily from Switzerland, highlighting a notable disparity within the DACH region.

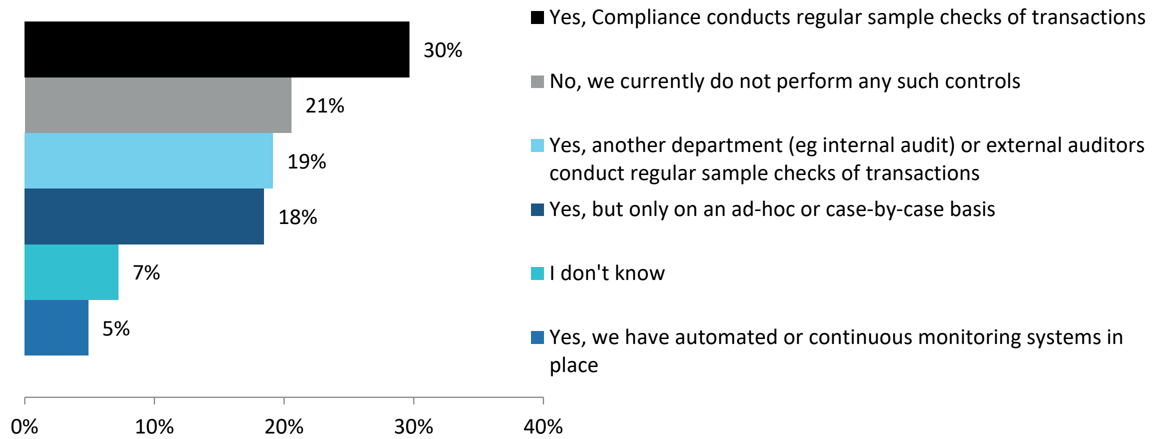
Do you provide anti-corruption training to your business partners, including information on your organization’s relevant policies?



Monitoring and Reporting

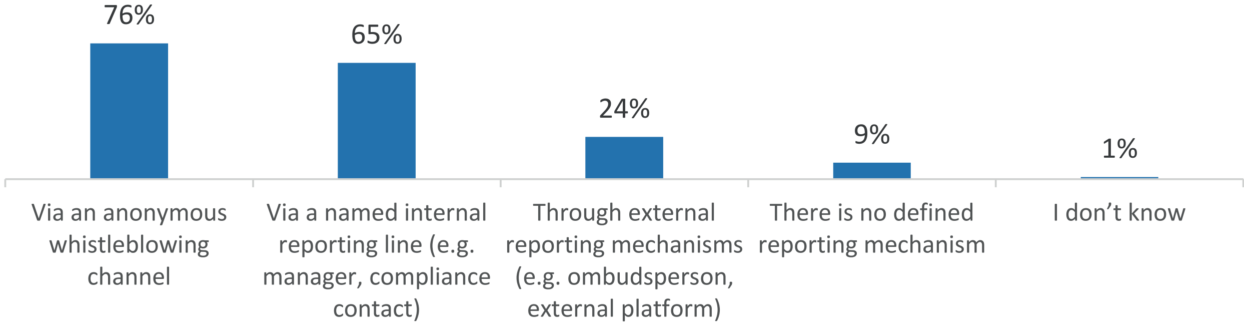
Monitoring and reporting are critical to ensure that policies and training are effective. Compliance departments regularly conduct sample checks in 30% of organizations, while 19% rely on internal audit or external checks, and 18% perform ad-hoc monitoring. Notably, 21% of organizations currently have no monitoring in place.

Do you perform any monitoring or other types of controls to detect or prevent corruption-related risks?



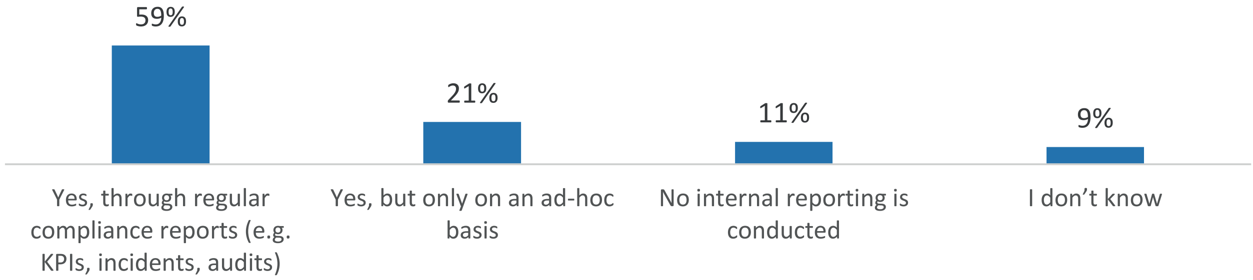
Suspected cases of corruption can be reported via anonymous channels (76%), named internal contacts (65%), or external mechanisms (24%).

How can suspected cases of corruption be reported in your organization? (multiple answers possible)



In terms of internal reporting and escalations, 59% report corruption issues to management or the board regularly, while 21% do so on an ad-hoc basis.

Does your organization report on corruption-related issues internally?



Future Perspectives

As corruption risks evolve, so must Compliance strategies. Organizations across Europe recognize that the fight against corruption requires not only **strong governance** and **effective controls** but **forward-thinking**. Respondents were therefore asked to share their views on the most effective actions to reduce corruption risks today, as well as the **trends and challenges** likely to shape the Compliance landscape **in the years ahead**.

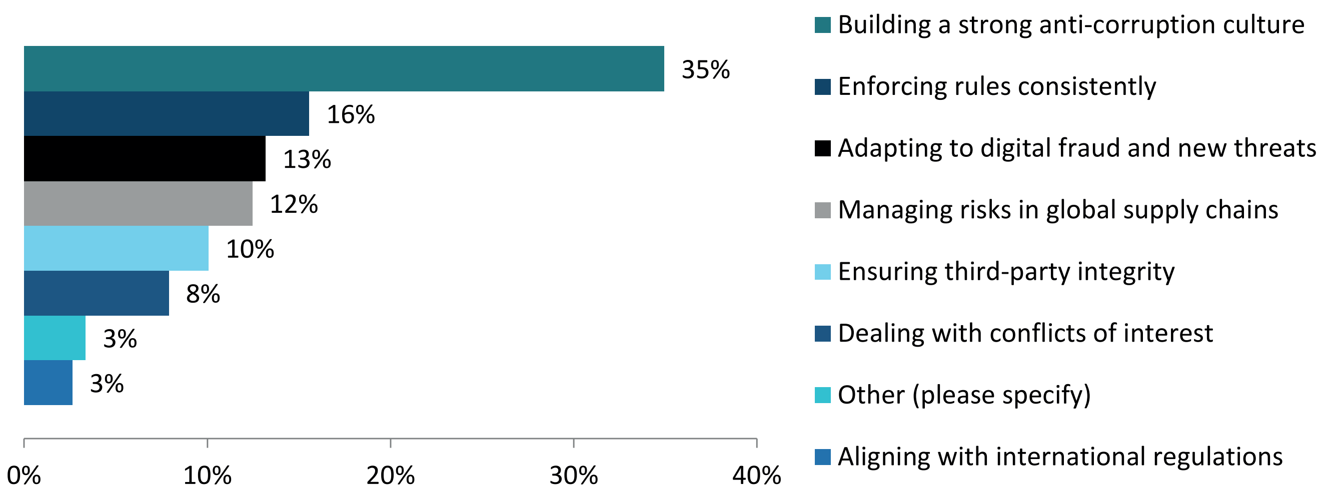
Actions to Reduce Corruption Risks

Around three out of four participants (74%) highlight Tone from the Top as the most impactful measure, closely followed by Trainings (70%), Internal Controls (64%), and Policies and Guidelines (61%). This reflects a clear belief that integrity must be driven from the top and embedded throughout the organization. Awareness campaigns (58%) and well-defined governance frameworks (46%) are also viewed as essential to sustaining a culture of transparency and accountability. "Other" includes transparency in all actions, tone from the middle, culture, regular presence in all locations, detection via tools, and sanctions.

Key Future Challenges

When asked about the biggest challenges in combating corruption, building a strong anti-corruption culture (35%) stands out. Other notable challenges include enforcing rules consistently (16%), adapting to digital fraud and emerging threats (13%), and managing risks in global supply chains (12%). "Other" includes the poor economic situation, lack of know-how, the current administration, management decision-making, and technological factors."

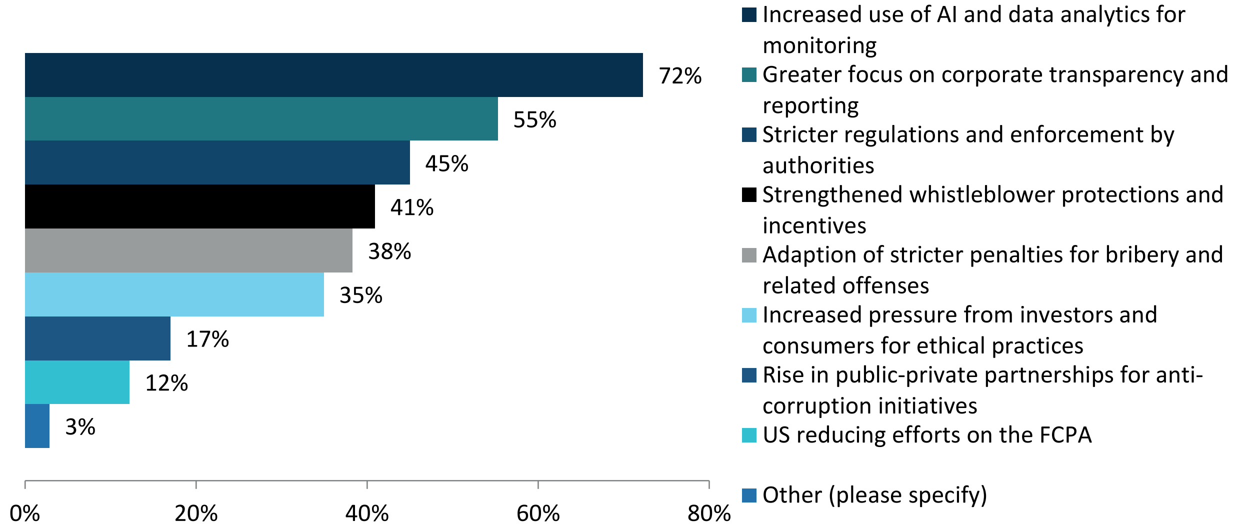
What do you see as the biggest challenge for organizations in combating corruption in the future?



Emerging Trends in Anti-Corruption

Looking ahead, technological and regulatory developments will continue to reshape the Compliance field. 72% of respondents expect the use of AI to play a major role in future anti-corruption efforts. This is followed by a greater focus on corporate transparency and reporting (55%) and stricter regulations and enforcement (45%). Other important trends include strengthened whistleblower protections (41%) and harsher penalties for bribery (38%). Together, these findings point toward a more data-driven, transparent, and accountable Compliance environment across Europe. “Other” includes increased awareness and public communication efforts, a shift in sensitivity driven by younger generations being more outspoken, and the expectation that no major changes will occur within this timeframe.

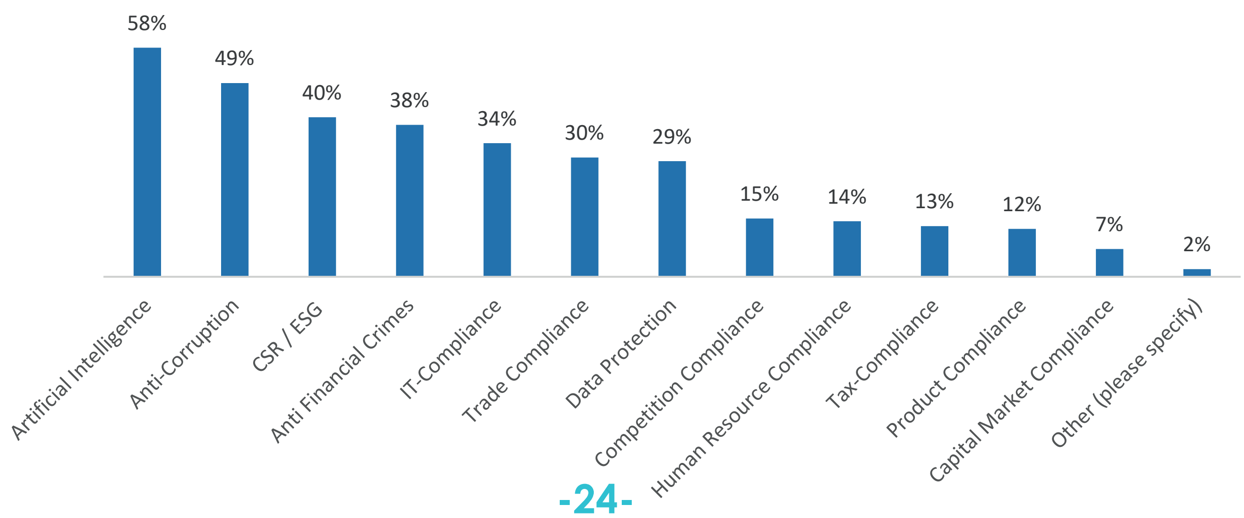
Which trends do you believe will shape anti-corruption efforts in the next 3-5 years?



Wider Compliance Outlook

When broadening the lens beyond anti-corruption, Artificial Intelligence (58%) emerges as the leading Compliance challenge for the next three years. Anti-Corruption (49%) remains firmly in the top tier of priorities, alongside ESG/CSR topics (40%) and Anti-Financial Crime (38%). This reflects a convergence of Compliance disciplines driven by growing expectations from regulators, investors, and the public. “Other” includes the CSDDD, market conduct and antitrust topics, the U.S. administration, and issues related to over-regulation.

From your point of view, which of the following compliance areas represent the main challenges for compliance functions in the next three years?

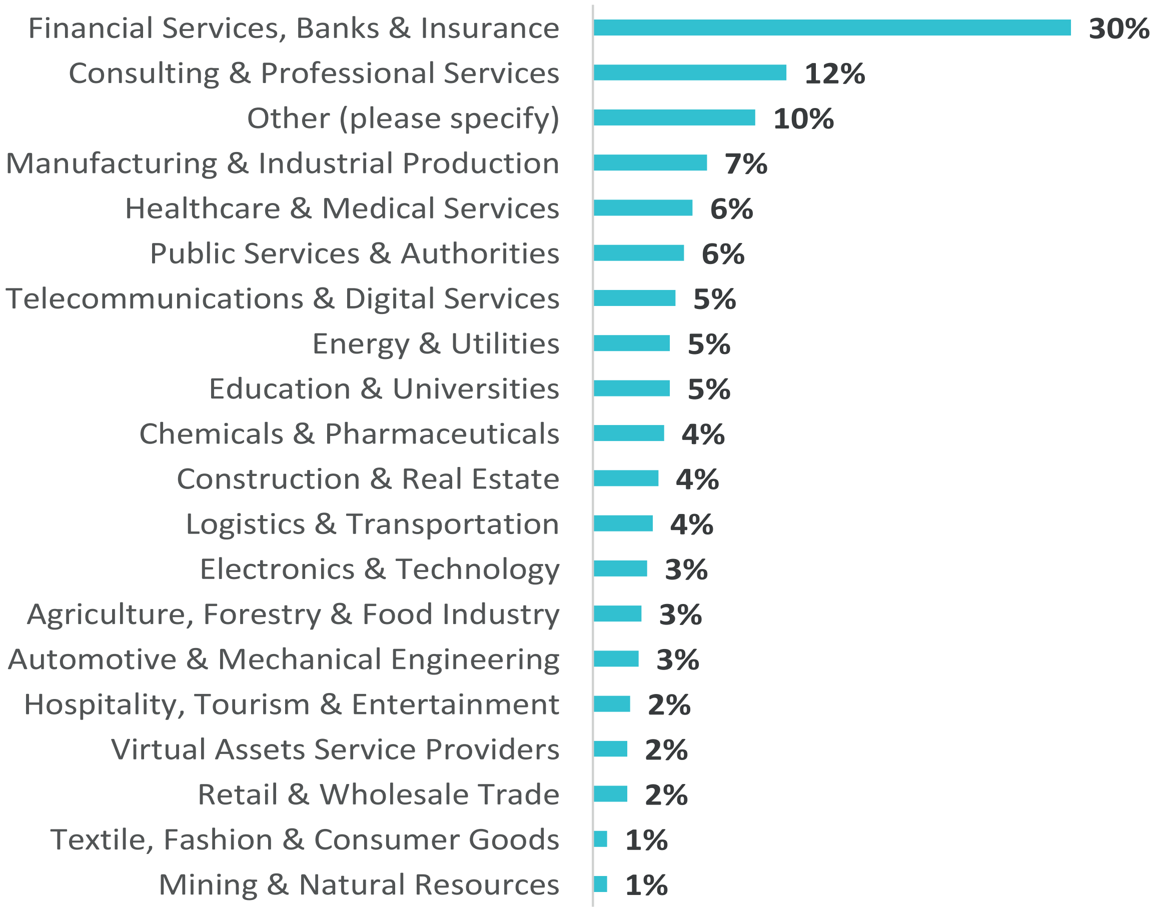


Demografic Data

The survey attracted a **broad range of participants** from across Europe. The majority of respondents are **employed in Compliance, top management**, or **legal functions**, with several participants selecting multiple roles, illustrating the increasingly cross-functional nature of Compliance work. **Geographically**, the highest number of responses came from **Germany, Austria, Gibraltar, Switzerland, Bulgaria**, and **Spain**.

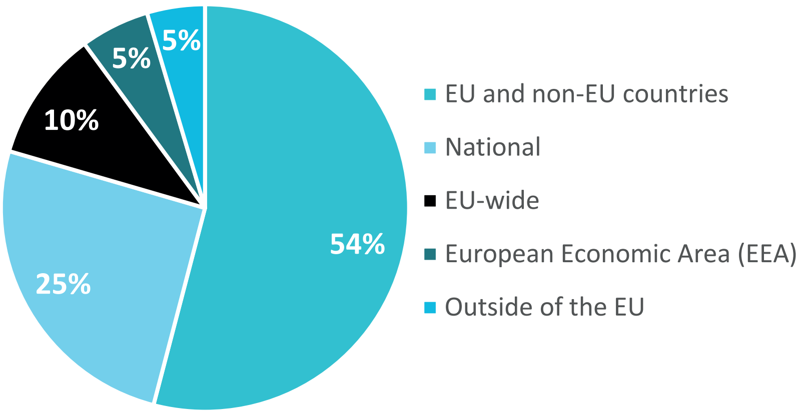
Industries

In terms of industries, 30% of respondents work in Financial Services, Banking & Insurance, followed by 12% in Consulting & Professional Services, and 10% in Other sectors. Comments in the "Other" category most frequently mentioned fields such as legal services, gambling, gaming, and sports, indicating a growing engagement of Compliance professionals beyond traditional financial industries.

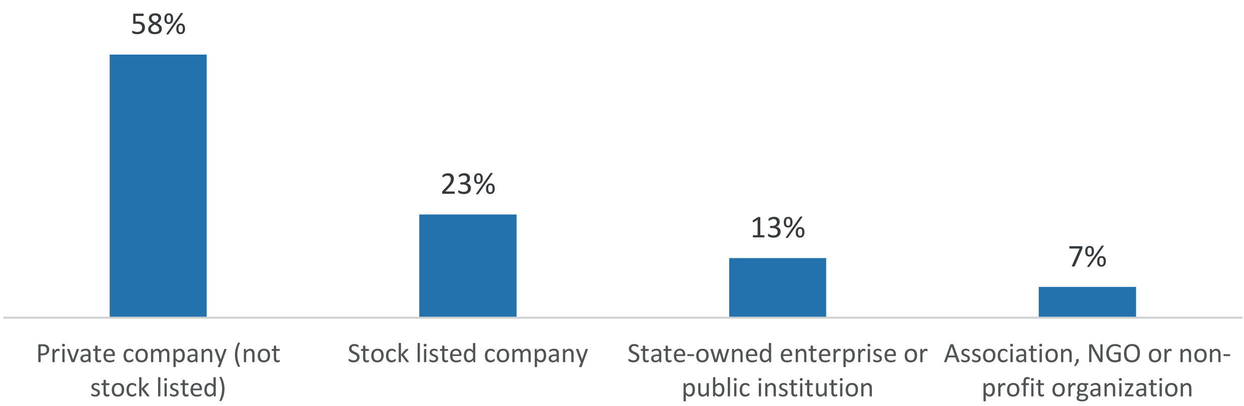


Organizational Overview

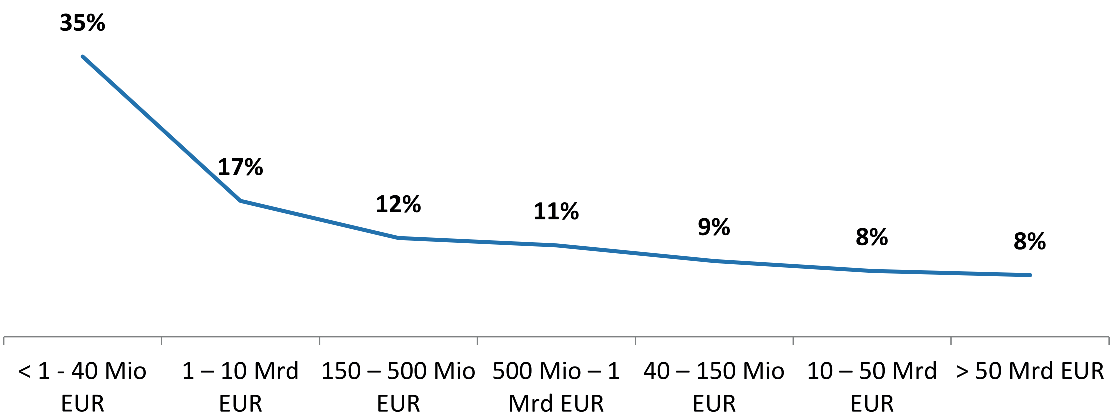
When looking at the scope of operations, 54% of the companies represented operate globally, while 25% are nationally focused within their respective jurisdictions.



Most respondents are employed by privately owned companies, followed by stock listed companies.



In terms of annual turnover, the largest share falls within the €1–40 million range, pointing to a strong representation of mid-sized enterprises.



ENFCO

EUROPEAN NETWORK FOR
COMPLIANCE OFFICERS

The ENFCO Survey Group was comprised of Roman Sartor, Andrea Pilecky, Jenny Schmigale, Kika Joncour and Andrijana Bergant.

European Network for Compliance Officers (ENFCO) at
Berufsverband der Compliance Manager (BCM) e. V.
Oberwallstraße 24 | 10117 Berlin | Germany
Tel. +49 (0) 30 / 84 85 93 20 | info@bvdcm.de | www.enfco.eu