ANTI-CORRUPTION CONTROLS

DATA SOURCE COMPARATIVE TABLE

This table outlines the anti-corruption accounting controls recommended by the French Anti-Corruption Agency (AFA) and evaluates their feasibility — feasible, partially feasible, or not feasible — based on the data source used: Journal Entries, Trial Balance, or ERP system. It is intended to help teams identify the technical requirements for automating anti-corruption compliance controls.

	AFA Recommended Anti-Corruption Controls	Journal Entries	Trial Balance	ERP
Sensitive Accounts	Reversed entries in sensitive accounts	feasible	not feasible	feasible
	Sensitive balance sheet accounts (e.g. 512, 455)	feasible	feasible	feasible
	Sensitive P&L accounts (e.g. 623, 628, 658, 671)	feasible	partially feasible	feasible
	Suspense or clearing accounts (e.g. 471, 58)	feasible	feasible	feasible
	Advances and down payments	feasible	partially feasible	feasible
	Accrual and deferral accounts (e.g. 48, 408,418,448)	feasible	feasible	feasible
	Professional services: fees, consultants, commissions, intermediaries	feasible	feasible	feasible
	Discounts, rebates, or allowances (e.g. 609, 709)	feasible	feasible	feasible
Outgoing flows & payments	Cash or facilitation payments	feasible	partially feasible	feasible
	Write-offs of inventory or fixed assets	not feasible	not feasible	feasible
	Use of corporate cards or cash	partially feasible	feasible	feasible
	Outgoing payments to high-risk third parties or jurisdictions	partially feasible	not feasible	feasible

Source: Anti-corruption accounting controls in companies - AFA 2022

This document is non-exhaustive and provided for information purposes. It must be adapted to each company's risk map, internal processes, and information systems.

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	AFA Recommended Anti-Corruption Controls	Journal Entries	Trial Balance	ERP
Expenses & Gifts	Gifts, donations, sponsorship, or charitable contributions	🔵 (teal)	🟡	🔵 (teal)
	Management of samples, free products, or in-kind donations	🟡	🔴	🔵 (teal)
	Expense claim / travel expense controls	🟡	🟡	🟡
Purchase-to-Pay	Invoice validated by procurement	🔴	🔴	🔵 (teal)
	Invoice matching with order and delivery	🔴	🔴	🔵 (teal)
	Delivery matching with purchase orders	🔴	🔴	🔵 (teal)
	Supplier due diligence: authorization/approval	🔴	🔴	🔵 (teal)
	Order matching with contract terms: quantity, price, conditions	🔴	🔴	🔵 (teal)
	Purchases made without purchase orders	🟡	🔴	🔵 (teal)
	Payment without formal tendering process	🔴	🔴	🔵 (teal)
	Enforcement of segregation of duties throughout the procure-to-pay process	🔴	🔴	🔵 (teal)
Gouvernance	Manually intensive or non-automated accounting processes	🟡	🔴	🔵 (teal)
	Accounting functions concentrated among a limited number of individuals	🔴	🔴	🔵 (teal)
Exceptions	Off-balance sheet commitments: guarantees, third-party obligations…	🔴	🔴	🔴

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