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Asian Infrastructure Investment Bank
亚洲基础设施投资银行

Workshop 2: Strengthening Integrity Risk Management: Making Internal Controls Work in Practice

培训会（二）：加强廉洁风险管理 — 让内控机制切实落地

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Case Study X - Background
案例研究 X - 背景

Pacific Renewables Ltd. (PRL) is a fast-growing energy infrastructure company in the Asia-Pacific region. After winning a major solar infrastructure contract, PRL set an ambitious goal to begin construction within six months. To meet tight deadlines, the Procurement Director, **David**, was authorized to accelerate supplier selection and onboarding.

Under PRL's Code of Conduct, employees must:
- Disclose actual, potential or perceived conflicts of interest;
- Conduct risk-based due diligence on suppliers and contractors;
- Ensure competitive procurement for contracts above US$ 500,000; and
- Obtain Compliance Department approval for exceptions to procurement procedures.

As the project moved forward, several integrity concerns began to emerge.

亚太可再生能源有限公司（**PRL**）是一家快速发展的亚太地区能源基础设施企业。公司近期获得一项大型太阳能基础设施项目合同，并要求在六个月内启动建设。为满足紧迫工期，采购总监 **David** 被授权加快供应商遴选和准入流程。
根据PRL《行为准则》，员工应当：
- 申报实际、潜在或被认为存在的利益冲突；
- 对供应商和承包商开展基于风险的尽职调查；
- 对金额超过50万美元的合同实行竞争性采购；
- 对任何偏离标准采购程序的情形取得合规部门审批。

然而，在项目实施过程中，逐渐出现了一些廉洁与合规风险迹象。

Case Study X – Background
案例研究 X - 背景

Supplier Selection: PRL awarded a **US$ 12 million** equipment contract to **GreenSource Trading Ltd.**, a company established only eight months earlier. Although its pricing was competitive, ownership information was limited, enhanced due diligence was waived due to time pressure, and the company had been recommended by a consultant involved in the procurement process.
Contract Changes: Three months later, GreenSource requested contract amendments due to unexpected logistics costs. A series of change orders increased the contract value by **25%**, with each amendment approved separately and remaining below the threshold for executive review.
Integrity Review: During a routine audit, the Compliance Department found that Procurement Director **David** had previous ties to an investment firm holding an interest in GreenSource, but no conflict-of-interest declaration had been submitted. Auditors also found no evidence that ownership information had been independently verified, and several subcontractors had not signed PRL's Supplier Integrity Declaration. In addition, procurement staff viewed due diligence as a compliance formality, and no new risk assessment was conducted after the project expanded.

供应商选聘: PRL向成立仅**八个月**的 **GreenSource Trading Ltd.** 授予了一份价值 **1,200万美元** 的设备供应合同。虽然其报价具有竞争力，但该公司所有权信息有限；由于工期压力，强化尽职调查被豁免；此外，该供应商由参与采购工作的外部顾问推荐。
合同变更: 合同签署三个月后，GreenSource以物流成本上升为由申请调整合同。一系列变更令合同总金额增加了 **25%**。由于每次调整均单独审批，因此未达到需要高级管理层审核的门槛。
廉洁审查: 在例行内部审计中，合规部门发现采购总监 **David** 曾任一家持有**GreenSource**股权的投资公司顾问，但未申报利益冲突。审计人员还发现，公司未能提供独立核实供应商所有权信息的记录，部分分包商也未签署《供应商廉洁承诺书》。此外，采购人员普遍将尽职调查视为“合规手续”，项目范围扩大后亦未开展新的风险评估。

Case Study X – Questions
案例研究 X - 问题

Questions / 问题

1. Integrity Risks / 诚信风险识别

What integrity red flags can you identify in this case?
请识别本案例中的主要诚信风险信号。
Consider:

- Conflicts of interest / 利益冲突
- Beneficial ownership transparency / 受益所有权透明度
- Supplier selection and procurement / 供应商选择与采购
- Contract amendments / 合同变更
- Third-party management / 第三方管理
- Integrity culture and management oversight / 诚信文化与管理层监督

2. Assessment of Existing Controls / 现有控制措施评估

Which internal controls appear to have failed or been bypassed?
哪些内部控制措施可能失效或被规避?
Assess the effectiveness of:

- Conflict-of-interest disclosures / 利益冲突申报机制
- Supplier due diligence / 供应商尽职调查
- Procurement approval controls / 采购审批机制
- Contract monitoring / 合同监督机制
- Integrity risk assessments / 诚信风险评估机制

3. Risk Mitigation Measures / 风险缓解措施

What additional measures would you recommend to strengthen integrity controls?
您建议采取哪些额外措施以加强针对不诚信行为的管控?
Consider:

- Governance and oversight / 治理与监督
- Risk-based due diligence / 基于风险的尽职调查
- Beneficial ownership verification / 受益所有权核查
- Supplier integrity requirements / 供应商诚信要求
- Approval and escalation controls / 审批与升级机制
- Training and integrity culture / 培训与诚信文化建设

4. Continuous Monitoring / 持续监测

How can PRL ensure integrity risks are continuously identified and managed throughout project implementation?
PRL应如何确保在项目实施全过程中持续识别和管理诚信风险，而不仅限于供应商准入阶段?

The case study is informed by the United Nations Convention against Corruption (UNCAC), UNODC's *An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide* (2026), the *Doing Business with Integrity* programme, and international good practices on supply chain integrity and third-party risk management.

本案例参考了《联合国反腐败公约》（UNCAC）、联合国毒品和犯罪问题办公室（UNODC）《企业反腐败道德与合规项目实用指南》（2026年版）、“诚信经营（Doing Business with Integrity）”项目，以及关于供应链诚信和第三方风险管理的国际良好实践。