



Xiamen National Accounting Institute
厦门国家会计学院



ASIAN DEVELOPMENT BANK
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Multilateral Cooperation Center for Development Finance
多边开发融资合作中心



China International Contractors Association
中国对外承包工程商会



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

Building trust to encourage reporting 建立信任以鼓励举报

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One case, three ways to participate 一个案例，三种参与方式

This is not a test—there may be no single right answer.

1. Discuss in Chinese or English at your table.
2. Each table raises one A–F response card.
3. Selected tables explain their reasoning.

Focus on how information should flow—and where it may become blocked.

这不是考试——可能没有唯一正确答案。

1. 请在同桌用中文或英文讨论。
2. 每桌举出一张A-F的答题卡。
3. 部分小组解释他们的理由。

重点讨论信息应该如何流动，以及信息可能在哪些环节受阻。



Case stage 1 — an early concern

案例阶段一——早期疑虑

A company is bidding for an MDB-financed project.

- An employee reports that a local adviser may have an undisclosed relationship with someone connected to the project owner.
- There is no proof of bribery, but there are warning signs.
- The employee asks for confidentiality.
- The bid is due in ten days.

一家公司正在竞标一个多边开发银行融资的项目。
一名员工报告称，当地顾问可能与项目业主相关人员存在未披露的关系。

目前没有行贿证据，但已出现风险信号。

该员工要求对其身份保密。

距离投标截止还有十天



Poll 1 — what is the greatest immediate risk?

民意调查 1 —— 最大的迫在眉睫的风险是什么？

- A. Retaliation or loss of reporter trust
- B. Evidence being lost or altered
- C. The bid team influencing the review
- D. An incomplete concern being treated as proven
- E. Delay causing the issue to be ignored
- F. Not sure

- A. 报告人遭受报复或失去信任
- B. 证据丢失或被篡改
- C. 投标团队影响审查
- D. 将尚未查实的疑虑当作事实
- E. 因拖延而忽视问题
- F. 不确定



Table discussion 1 — discuss four things

小组讨论 1 —— 讨论四项内容

Map the first information flow.

Agree at your table:

1. Who needs to know next, and why?
2. What information can safely be shared?
3. What acknowledgement or feedback does the reporter need?
4. ONE mistake the company should avoid.

绘制第一轮信息流。

请各桌讨论并确定：

1. 下一步谁需要知情，为什么？
2. 哪些信息可以安全共享？
3. 报告人需要得到何种确认或反馈？
4. 公司应避免的一个错误。



The bid is now due in 48 hours. The company considers the adviser important to completing the bid on time.

- A manager suggests removing the adviser quietly and submitting the bid.
- Initial checks confirm the relationship, but not wrongdoing or influence.
- The reporter fears being identified and losing their position.
- Counsel warns that external reporting could delay the bid and trigger an inquiry.

距离投标截止仅剩48小时，该顾问被认为至关重要。

一名经理建议悄悄撤换顾问并按时投标。初步核查确认存在该关系，但尚未发现不当行为或影响。

报告人担心身份暴露并失去职位。

法律顾问警告，对外报告可能延误投标并引发调查。



Poll 2 — when should the MDB be contacted?

投票二——何时联系MDB?

- A. Immediately, before completing its review
 - B. After a preliminary review confirms credible warning signs
 - C. Only if evidence of a prohibited practice is found
 - D. Only if the bid or contract has been affected
 - E. Do not contact the MDB unless formally required
 - F. It depends on the process or protection the MDB can offer
- A. 立即联系，无需等待内部审查完成
 - B. 初步审查确认存在可信风险信号后联系
 - C. 仅在发现禁止行为证据后联系
 - D. 仅在投标或合同受到影响时联系
 - E. 除非有正式义务，否则不联系
 - F. 取决于银行能够提供的程序或保护



Table discussion 2 — decide what happens next 桌组讨论二——决定下一步行动

Advise the company on:

1. What to do during the next 48 hours
2. How to protect and update the reporter
3. Who owns each information hand-off
4. Whether and when to contact the MDB
5. If normal protocol is adapted, what objective and accountability must remain?
6. What response from the MDB would support early reporting

请就以下事项向公司提出建议：

1. 未来48小时内应采取什么行动
2. 如何保护报告人并向其反馈
3. 每次信息移交由谁负责
4. 是否以及何时联系多边开发银行
5. 如调整常规程序，必须保留什么目标和问责机制？
6. 银行如何回应才能支持及早报告



Optional vignette — concealment changes the case 可选短案例——隐瞒行为改变了局面

In an anonymised case, employees attempted to conceal wrongdoing. The concealment was later discovered, and the eventual consequences were more serious than they might have been following early reporting and cooperation.

ONE QUESTION: What should the organisation do now to preserve whatever credibility and options remain?

在一个匿名案例中，员工试图隐瞒不当行为。隐瞒行为后来被发现，最终后果比及早报告并合作处理可能产生的后果更为严重。

一个问题：该机构现在应采取什么行动，才能尽可能保留其信誉和可行选择？



A question to take away 请带走这个问题

How can early information-sharing support responsible business judgement?

- Welcome advice-seeking and protect the reporter.
- Make information hand-offs clear and preserve a reliable record.
- Allow necessary discretion, with explanation and accountability.

What practical change could your organisation make?

如何让及早共享信息支持负责任的商业判断？

- 鼓励咨询并保护报告人。
- 明确信息移交并保留可靠记录。
- 允许必要的判断，但须作出解释并接受问责

您的机构可以作出什么实际改变？