

Behind the Schemes: Anticorruption Gaps in Mining Sector Certifications

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NOVEMBER 2024

Natural Resource Governance Institute

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Key messages

- Decisionmakers are increasingly looking to certification schemes to provide information on the sustainability of mining operations, yet these schemes have significant room for improvement regarding how they address corruption in their standards.
- The report assesses the content of the performance standards used by the Aluminium Stewardship Initiative (ASI), the International Council on Mining and Metals (ICMM), the Initiative for Responsible Mining Assurance (IRMA), The Copper Mark, and Towards Sustainable Mining (TSM).
- Schemes address some topics, such as revenue and payments and anticorruption procedures, relatively well; this may reflect the extent to which legislation and regulations address these topics. Schemes' standards less frequently covered other issues, such as beneficial ownership and allegations of corruption. Many schemes, and the mining companies that use them, are missing an opportunity to assess the implementation of corporate-level anticorruption policies in mine-site assessments.
- The quality of certification schemes' governance and assurance processes is essential to their effectiveness, yet many fall short of best practice. This undermines their credibility. Key governance challenges include the unbalanced representation of different interests within schemes and the risk of conflicts of interest in the auditing process.
- Decisionmakers risk becoming overreliant on certification schemes as indicators of responsible business conduct, which may be facilitated in part by industry influence over policymaking processes. Certification schemes are not a replacement for ongoing, robust due diligence into the environmental, social, and governance impacts of mining operations, including corruption, and the design and enforcement of robust regulatory frameworks.
- In a shifting standards landscape where there are efforts to both consolidate and review existing certification schemes, and a moment where the risk of corruption is heightened by growing demand for transition minerals, governments, mining companies, and certification schemes themselves must do more to address the topic of corruption. To do so effectively, they should focus their attention on solutions that will have the most impact in addressing this issue.

Introduction

Governments worldwide are paying more attention to the role of minerals in the renewable technologies needed to transition away from fossil fuels. To meet growing demand for these minerals, policy-makers are largely relying upon the mining industry, which has a notorious track record for harm. Mining companies have abused communities and workers, polluted water sources, and perpetrated or been complicit in widespread corruption. While the energy transition may present an economic opportunity for some mineral-rich countries, past mining booms have often failed to deliver on their development promise, and many citizens are justifiably questioning whether the costs of mining outweigh the benefits.

Faced with these concerns, some policy-makers and investors are setting out conditions regarding the environmental, social and governance sustainability of mining projects they are willing to support. Mining companies use voluntary standards and certification schemes, also known as third-party assurance and accreditation schemes, to demonstrate that they meet a certain level of performance regarding environmental and social protections and overall governance. Operators of certification schemes do this by assessing the performance of companies against sustainability criteria set out in a voluntary standard.[1] These standards, often developed, led, and governed by industry actors, vary significantly and can be subject to concerns regarding the transparency, governance and rigor of their processes.

Research from diverse stakeholders has identified these issues in the mining sector. Germanwatch and Lead the Charge, a civil society group and coalition, respectively, highlighted mining sector certification schemes that fail to observe good practice related to governance, transparency and processes to ensure corrective action on issues identified in the certification process.[2] Automobile manufacturer Mercedes-Benz carried out its own assessment of the quality and effectiveness of mining and supply chain standards to support its suppliers in identifying appropriate standards. Researchers found that, out of a possible 33 points, the highest-scoring scheme scored 31, and the lowest-scoring scheme scored a mere 7.[3] Automakers are important end-users of certification schemes; Lead the Charge found that 78 percent of automakers it evaluated in its annual leaderboard use voluntary certification schemes to fulfill responsible sourcing requirements and reduce supply chain emissions.[4]

Some government and multilateral actors are also engaging on this topic. In 2022, Germany's Institute for Geosciences and Natural Resources (BGR) issued a report comparing different schemes.[5] BGR found that, though site-specific verification has become more common, many detailed audits lacked transparency and the level of detail in which schemes addressed sustainability issues varied. In 2023, the International Energy Agency (IEA) issued guidance on *Sustainable and Responsible Critical Mineral Supply Chains*.[6]

1 These standards are known as performance standards and differ from standards designed to facilitate the disclosure of information, such as the Extractive Industries Transparency Initiative (EITI) and Global Reporting Initiative (GRI).

2 Rebecca Heinz, Johanna Sydow, and Florian Ulrich. *An Examination of Industry Standards in the Raw Materials Sector: How Standards Contribute to Companies' Fulfilment of Their Human Rights and Environmental Due Diligence Obligations, and How They Ensure Effectiveness on Site* (Germanwatch, 2021); Lead the Charge, *An Assessment of Third-Party Assurance and Accreditation Schemes in the Minerals, Steel and Aluminum Sectors: A Tool for Automakers and Other Supply Chain Stakeholders* (February 2024).

3 Mercedes-Benz, *Guidance for Suppliers: Navigating Quality and Effectiveness of Mining and Supply Chain Standards* (November 2023).

4 Chelsea Hodgkins, "The Consolidated Mining Standard Initiative: The Mining Industry's Latest Attempts to Self-Regulate and Greenwash, an Inherent Conflict of Interest with Public Good," Public Citizen, September 2024.

5 BGR, *Sustainability Standard Systems for Mineral Resources: A Comparative Overview* (December 2022).

6 IEA, *Sustainable and Responsible Critical Mineral Supply Chains: Guidance for Policy Makers* (December 2023).

The IEA acknowledges that voluntary sustainability standards can support responsible supply chain practices while noting that the certification scheme landscape is complex, fragmented and highly varied in scope and quality. It calls for greater transparency and cautions that companies and governments should not become overreliant on these schemes as indicators of compliance or responsible conduct. Users of certification schemes, including upstream companies, downstream buyers and government regulators, often overlook this important finding and confuse certification with satisfactory due diligence.

These reports address corruption in different ways. Germanwatch, Lead the Charge, and Mercedes-Benz touch on issues that could pose corruption risks, such as a lack of transparency or poor governance, yet do not address this topic from a content perspective. The IEA's guidance includes corruption as one of its key thematic issues, providing needed attention to an often-overlooked issue, noting that most schemes do not delve into this issue in detail. The BGR report also assessed schemes against the European Union (EU) principles for sustainable raw materials' requirement to adhere to "ethical corporate practices maintaining high business integrity," noting whether schemes had any anti-bribery and anti-corruption requirements. Yet there remains an absence of in-depth research assessing these schemes from an anticorruption perspective, considering both the extent to which the performance standards used by certification schemes fully address corruption risks and whether the structure and use of certification schemes pose broader governance challenges for the sector. Such research is important and timely for three reasons.[7]

First, policy-makers are affording greater attention to certification schemes, including in legislation. For example, the EU's Critical Raw Materials Regulation, which came into force in 2024, sets out sustainability criteria for "strategic projects" in mining, refining and processing, which can occur both inside and outside the EU.[8] These criteria include anticorruption requirements, namely the need for "transparent business practices with adequate compliance policies to prevent and minimize risks of adverse impacts on the proper functioning of public administration, including corruption and bribery." A promoter of a strategic project may attest to compliance by providing evidence that the project is certified by a recognized scheme or committing to obtain this certification. The important role of certification schemes in the legislation justifies enhanced scrutiny of the suitability of different schemes to assess anticorruption practice among mining companies. It also poses crucial questions about the appropriateness of such an approach.

Second, corruption is expected to increase with demand for transition minerals. Previous commodity booms have led to a dynamic where private and public sector actors alike engage in riskier behavior to take advantage of higher prices and increased interest in the sector.[9] This growing demand compounds existing high risks; the OECD has found that one in five international bribery cases emerge from the extractives sector.[10] This corruption can take many forms and leads to significant harm, siphoning vital funds from the budgets of mineral-rich countries and undermining the rule of law. Corruption is also an enabler of a wide range of socioenvironmental harms, which are assessed by certification schemes. In this context, all stakeholders must act to address corruption risks in efforts to promote responsible business conduct.

7 We note important analysis of certification schemes and anticorruption has been conducted elsewhere in the natural resource governance space, notably Tina Søreide and Aled Williams, *Certified integrity? Forest certification and anti-corruption*, U4 Corruption Resource Centre, (January 2013).

8 Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework for ensuring a secure and sustainable supply of critical raw materials.

9 NRGI et al., *Preventing Corruption in Energy Transition Mineral Supply Chains*, (December 2022).

10 OECD, *Corruption in the Extractive Value Chain: Typology of Risks, Mitigation Measures and Incentives*, (August 2016).

Third, standards are shifting. An initiative by major industry actors to merge four voluntary standards into a global standard is underway, known as the Consolidated Mining Standard Initiative.[11] Public consultations on a draft standard are anticipated in late 2024 and early 2025. The Initiative for Responsible Mining Assurance (IRMA) is developing a new standard to be published in 2025. Preliminary discussions are also taking place regarding the development of an International Organization for Standardization (ISO) Standard on Sustainable Critical Mineral Supply Chains.[12] Ensuring a strong evidence base regarding anticorruption measures in certification schemes is important in ensuring that this shifting landscape does not lead to a lowest common denominator approach to sustainability. Similarly, understanding the potential governance implications of these shifts is important to ensure that any changes benefit those most impacted by mining and its associated harms.

In this report we seek to address this gap surrounding anticorruption approaches to mining sector certification schemes by answering the following questions:

- How well do certification schemes in the mining sector require companies to demonstrate anticorruption good practice?
- What governance challenges are posed by the use or structure of certification schemes?

To do so, we have developed assessment criteria outlining anticorruption best practice, conducted desk-based research and engaged with representatives from certification schemes, multilateral bodies, civil society and academia. Each question will be addressed in the following sections of this report. This research builds on the existing work of the Natural Resource Governance Institute (NRGI) to strengthen both regulatory and voluntary approaches to transparency and accountability in the mining sector, including our work to ensure that information gathered through certification processes is more accessible and useful to local communities and civil society in Latin America.[13]

11 Consolidated Mining Standard Initiative, accessed 10 October 2024.

12 ISO, *IWA 45:2024: Sustainable critical mineral supply chains.*

13 MinSus Working Group, *Recommendations to Improve Local Governance through Mining Certifications*, (August 2022).

1. How well do mining certification schemes address corruption?

To assess the extent to which mining sector certification schemes address corruption, we have developed 10 assessment criteria for anticorruption best practice that schemes should cover in their performance standard.

These criteria have been used to assess five schemes that certify mining projects or mining companies: the Aluminium Stewardship Initiative (ASI), Initiative for Responsible Mining Assurance (IRMA), the International Council on Mining and Metals (ICMM), The Copper Mark, and the Mining Association of Canada's Towards Sustainable Mining (TSM). We focused on schemes that were either commodity neutral or focused on commodities that will play a role in the energy transition. We focused on energy transition-relevant minerals because of the current emphasis placed on these commodities by policy-makers and industry, particularly concerning the use of certification schemes.

Yet further research could use these criteria to carry out assessments of schemes operating in other commodity chains, such as gold. We did not include schemes focused only on smelters and refiners in our assessment, but a better understanding of corruption risks in the midstream of the supply chain is an important area for further research.

NRGI uses Transparency International's definition of corruption: corruption is the abuse of entrusted power for private gain.[14] Corruption spans a range of different actions, from bribery and embezzlement to nepotism and cronyism, and corrupt actions can be both illegal and legal depending on a country's laws. For this reason, our anticorruption best practice criteria span various activities, outlined in Table 1. While some of these criteria address corruption, others tackle risk factors that make corruption more likely to occur, such as a lack of transparency or oversight.

Table 1. Assessment categories of anticorruption criteria in mining certification schemes

CRITERIA
Definition of corruption
Revenues and payments
Contracts
Beneficial ownership
Anticorruption procedures
Whistleblowing policy
Accounting practices
Third parties and suppliers
Political engagement
Allegations of corruption

14 For more on how we define corruption, see NRGI. *Diagnosing Corruption in the Extractive Sector: A Tool for Research and Action*. 2nd Edition (December 2023).

The topics covered in the criteria reflect well-established areas of focus in the anticorruption space. The content of these assessment criteria is intentionally ambitious, setting out what we view as best practice for companies operating in this space. They were developed with reference to various pieces of legislation; standards set by international or multilateral bodies, such as the OECD and Extractive Industries Transparency Initiative (EITI), and policy recommendations from leading experts in civil society and academia; and with input from experts focused on responsible business conduct, corruption in the natural resource sector and socioenvironmental protections in the mining sector. The full details of these criteria, the sources that informed them and the scoring matrix are outlined in Annex 1. Each assessed scheme had an opportunity to review and comment on the assessment criteria and the assessment of their standard against these criteria before publication.

Given the important work done by other organizations and businesses to assess the strength of certification schemes' overall governance and assurance systems, we have not carried out our own assessment of these issues to avoid duplicating existing research. However, we recognize that the quality of governance and assurance is foundational to any assessment of the usefulness of certification schemes. As our work over the years has shown, mechanisms for implementation and enforcement are just as important as policy content for driving effective change in practices.[15] Our findings on the strength of the content of the scheme's performance standards are therefore contextualized as a governance and assurance score alongside assessments of a scheme's overall effectiveness at implementing these standards in Table 2.

To provide our governance and assurance assessment score, we adapted the findings from Lead the Charge's February 2024 assessment of the effectiveness of certification schemes regarding multi-stakeholder governance, credibility of audits and accreditation processes, transparency of results, requirements for corrective action plans and grievance mechanisms, and compliance with ISEAL Codes of Good Practice for third-party standards.[16] We supplemented these findings with our own assessments of whether our anticorruption criteria were mandatory requirements of the scheme's performance standard or, for example, only highlighted in the accompanying guidance.

Higher governance and assurance scores addressed the criteria set out by Lead the Charge and had strong mandatory requirements regarding anticorruption measures. Lower scores reflected situations where anticorruption measures were in some way voluntary, whether as optional supplements or as examples of potential evidence toward a broader requirement or expectation rather than a standalone requirement themselves. While we recognize that effective anti-corruption programs should be based on the company's specific risks, too much discretion could also leave the door open for weak anticorruption programs to pass the assessment. The score that schemes achieved in Lead the Charge's research was multiplied by 1 for fully mandatory, 0.5 for partially mandatory and 0 for non-mandatory to achieve the governance and assurance score set out in Table 2, with the full methodology outlined in Annex 3.

15 Amir Shafaie, Moses Kulaba and Kaisa Toroskainen, "Politics Are Holding Back Implementation of Extractive Sector Transparency Rules", NRGI, September 2021.

16 Lead the Charge, *An Assessment of Third-Party Assurance and Accreditation Schemes in the Minerals, Steel and Aluminum Sectors: A Tool for Automakers and Other Supply Chain Stakeholders* (February 2024).

Table 2. Assessment summary of anticorruption criteria and governance and assurance scores

		Aluminium Stewardship Initiative (ASI)	International Council on Mining and Metals (ICMM)	Initiative for Responsible Mining Assurance (IRMA)	The Copper Mark	Towards Sustainable Mining (TSM)*
Governance and assurance score**		**Low**	**Poor**	**Good**	**Low**	**Poor**
Performance on anticorruption criteria	Definition of corruption	Good	Low	Low	Good	Low
	Revenue and payments	Medium	Good	Good	Medium	Medium
	Contracts	Poor	Medium	Medium	Poor	Low
	Beneficial ownership	Low	Poor	Low	Poor	Low
	Anticorruption procedures	Medium	Low	Medium	Good	Low
	Whistleblowing policy	Medium	Low	Medium	Medium	Poor
	Accounting practices	Poor	Poor***	Medium	Good	Poor
	Third parties and suppliers	Low	Poor	Low	Poor	Low
	Political engagement	Low	Low	Low	Low	Low
	Allegations of corruption	Low	Poor	Poor	Poor	Poor

* TSM's anticorruption criteria assessment was based on its optional *Responsible Sourcing Alignment Supplement*, which helps implementers align with the requirements in other standards; however, anticorruption is *not* covered as a mandatory part of its assessment. TSM was the only scheme we analyzed that did not include anticorruption as part of its core standard.

** Full methodology for this score is detailed in Annex 3.

*** We acknowledge that most of ICMM's members are listed companies that must publish audited accounts; however, this issue is not addressed in writing in their Performance Expectations or Member Admission Process.

What do these findings indicate?

There is significant room for improvement across all schemes. No scheme scored particularly well in our assessment, with only six good ratings across 50 data points, but there were variations within these findings. These findings should inform the decision-making of scheme operators as they undertake current and upcoming reviews of their standard.

IRMA was the strongest scoring scheme with the lowest number of poor scores and the widest coverage of any scheme, as well as the strongest governance and assurance score by a significant margin. In particular, this finding reflects IRMA's approach to multi-stakeholder governance, which is stronger than any other scheme we assessed. Yet with only one good score in the revenue and payments category, there is still scope for improvement, notably in allegations of corruption category, where it received its only poor score.

The Copper Mark received good scores for its definition of corruption, anticorruption procedures and accounting practice requirements—the most of any scheme—but also had the joint highest number of poor scores, failing to address some issues entirely. It also scored low on governance and assurance. Apart from the credibility of its audits and assurance process, the scheme had room for improvement against all other categories assessed by Lead the Charge, such as multi-stakeholder governance, the transparency of results and the need for corrective action plans.

ASI received a good score for its definition and reasonable overall coverage of issues, with only two poor scores for contract transparency and accounting practices. ASI was the only scheme to not receive a poor score for allegations of corruption, referring to Global Reporting Initiative disclosure practices, and received a good score for its definition of corruption. However, this scheme had room for improvement in governance and assurance and failed to explain many of these issues in sufficient depth, risking a situation where there is a lack of assessment of how effective systems are.

ICMM scored poorly. While this scheme had good language on revenue and payments and was one of the stronger schemes on contract transparency, it had relatively low scores overall with the joint top highest number of poor scores. ICMM also received one of the worst governance and assurance scores of all the schemes we assessed. Except for the credibility of its audits, ICMM received no points in any of the other categories assessed by the Lead the Charge network.

TSM's approach was the weakest of all the schemes we assessed. Anticorruption is not addressed as a mandatory requirement of the scheme, only as a supplement for companies already subscribed to another scheme that wish to align their processes. This sends the wrong message to companies regarding the importance of anticorruption work as a facet of driving more responsible mining practices.

The quality of governance and assurance is essential to the effectiveness of schemes. While having clearly defined and holistic requirements to form rigorous standards is important, how member companies implement these standards will ultimately determine the impacts of their projects on rightsholders and environments on the ground. How schemes require companies to use the standard and findings of assessments to improve on weaknesses is fundamental to how effective these schemes are at driving responsible business conduct across all criteria, not just anticorruption. For some schemes, their level of governance and assurance correlated with the assessment of the content of their standard. For example, IRMA was a high performer both on content and governance and assurance, and TSM and ICMM were low performers on both. Yet a promising number of good scores on content for Copper Mark were undermined by a governance and assurance system that fails to meet best practice. Similarly, ASI's low governance and assurance score reflected that, though it touched on many issues, these were often only listed as potential evidence for meeting a principle rather than as mandatory requirements of the standard.

Robust governance and assurance are essential if the claims made by certification schemes, and the companies they certify, are to have credibility. At worst, these claims could be tantamount to greenwashing and help to burnish the reputations of companies involved in a wide range of harms. Researchers from the London School of Economics' Grantham Institute and the Centre for Climate Change Economics and Policy have identified misleading environmental, social and governance credentials based on deceptive or misleading certifications, ratings or audits as a key area of corruption risk related to climate solutions as it impedes the effective allocation of capital toward climate solutions, creating a mere façade of progress.[17] There is also growing legal action regarding the credibility of claims made by certification schemes from a human rights perspective. For example, a legal case was filed by the family members of two men shot and killed at a Barrick gold mine in Tanzania against the London Bullion Market Association for certifying gold from the mine as responsibly sourced.[18] This legal action marks the first time in the U.K. that human rights claimants have sued an industry certification body for an alleged breach of a duty of care owed to them.

Schemes are performing most strongly regarding revenue and payments, anticorruption procedures and definition of corruption. Apart from ASI, all schemes had (one of) their best scores in the revenue and payments category, which was the strongest category across schemes. The categories of anticorruption procedures and definition of corruption were the next highest. This finding may reflect that these requirements are more strongly incorporated into legislation than other criteria, for example, in the EU Accounting Directive, the U.S. Foreign Corrupt Practices Act, or the U.K. Bribery Act. While we are cautious not to draw too strong conclusions based on this finding, one potential takeaway is that legislative and regulatory requirements remain the most powerful driver of norms across the mining industry and associated certification schemes.

The criteria set out regarding revenue and payments are also reflected in widely adopted industry standards such as EITI, yet it is significant that other important elements of the EITI Standard are less well represented in the requirements set out by the schemes we assessed. For example, beneficial ownership is well addressed in both the EITI Standard and the EITI company expectations, yet this was one of the poorest scoring criteria across all schemes. This topic has been incorporated into the EITI Standard since 2016[19]; however, we note that key jurisdictions such as the U.S. have been slower to implement beneficial ownership legislation, which may have impacted its uptake across schemes. If this is the case, it would add weight to the argument that legislation is the strongest driver of anticorruption norms.

Mine-site assessments are crucial for assessing the implementation of corporate-level anticorruption policies. One reflection we heard from certification schemes is that their focus on mine-site level reporting means that anticorruption policies, which are often developed and applied at a corporate level, may fit less naturally within their assessments. While this explanation may explain some gaps around, for example, requirements on contract or beneficial ownership transparency, this approach misses an important opportunity to assess whether company-level policies are indeed being implemented in practice across operations.

17 Tiffanie Chan, Laura Ford, Catherine Higham, Shirley Pouget and Joana Setzer, *Corruption and Integrity Risks in Climate Solutions: An Emerging Global Challenge*, Grantham Research Institute on Climate Change and the Environment and Centre for Climate Change Economics and Policy (October 2023).

18 RAID, "London gold market authority sued for certifying gold from Barrick's deadly Tanzanian mine", December 2022.

19 EITI, *Factsheet: Disclosing Beneficial Ownership*, (May 2017).

2. What governance challenges are posed by the use or structure of certification schemes?

To understand the effectiveness of certification schemes for anticorruption work, it is important to analyze their content and situate them within the broader framework of mechanisms used to drive responsible business conduct. It is particularly important to understand whether the structure or use of schemes poses challenges from a governance perspective.

The following section outlines three key challenges in this space: conflicts of interest in the auditing process; the unbalanced representation of different interests within schemes; and the risk of disproportionate industry influence on policy-making processes. The first two issues fall into the category of governance challenges associated with the structure of certification schemes, while the latter addresses governance challenges surrounding how policy-makers interpret and apply these schemes in regulatory frameworks. These challenges have been identified through a combination of desk-based research and discussions with experts in responsible business conduct, anticorruption and the mining sector.

We have focused on challenges that seem most pressing at this moment, which largely fall into the category of concerns regarding the abuse of process. For this reason, we have described them as governance risks. While these issues may not necessarily constitute corruption in and of themselves, they certainly contribute to the likelihood of corruption taking place, make the results of assessments less reliable and almost always lead to weaker protections for citizens and communities. These issues may also contribute to the risk of associated challenges, such as policy capture.

Policy capture is the process by which public policy decisions or the content or application of regulations are consistently or repeatedly directed away from the public interest and toward those of a specific industry, group or person. This may happen through illegal means but also through legal channels such as political donations, excessive gifts and lobbying.[20]

It is also important to note that our focus on abuse of process or policy capture concerns in this report should not exclude continued vigilance for more explicit forms of corruption, such as bribery to influence the audit process and decision, undermining the certification process in the future. As voluntary processes that companies engage in willingly, we do not believe that the risk of bribery to obtain certification is particularly high at present, yet including certification schemes as a requirement in legislation could heighten this risk.

Governance challenges in the structure of certification schemes

Unbalanced representation of different interests within schemes. As mechanisms designed to assess how well mining companies are performing against sustainability requirements, assessment processes must fully account for sustainability risks and their impact, putting in place measures to address them when companies fall short. Ensuring the presence of impacted stakeholders and rightsholders in the design, implementation and governance of schemes is critical to delivering this ambition.

20 OECD, *Preventing Policy Capture: Integrity in Public Decision Making*, OECD Public Governance Reviews, (OECD Publishing, Paris, 2017), doi.org/10.1787/9789264065239-en; Daniel Carpenter and David A. Moss, eds., *Preventing Regulatory Capture: Special Interest Influence and How to Limit It* (Cambridge University Press, 2013).

These actors can provide a more accurate picture of the key environmental, social and governance challenges surrounding mining operations and best outline priority issues to address. Integrating different viewpoints into a multi-stakeholder governance system is also a well-established norm in voluntary initiatives in the mining sector; EITI was established as a disclosure standard in 2003 with equal governance between industry, government and civil society.[21]

Conversely, there is a significant risk that processes designed and implemented by industry alone or with only limited input from other stakeholders will lack the rigor needed to hold companies accountable. They may also fail to engage with key stakeholders, including Indigenous Peoples, local communities, workers and civil society organizations, in the audit process, leading to a partial picture of how effectively a company is addressing a range of sustainability issues. At worst, processes that only reflect the needs and priorities of companies may enable a continuation of business as usual with the veneer of responsible practices.

Research by the Lead the Charge network has highlighted that many schemes fall short when ensuring equal governance between stakeholders.[22] Of the schemes it assessed, only IRMA received full marks for this criterion, which required having equal governance of rightsholders and civil society and ensuring that affected rightsholders, their representatives and civil society organizations maintain equal decision-making power with industry regarding implementation of the standard. Other schemes received mixed scores; ASI, Copper Mark, and TSM have some level of representation of rightsholders and civil society but fail to meet the standard set out above. ICMM scored lowest, with no representation or decision-making power for non-industry actors and no evidence of structured stakeholder engagement in developing the standard.

There is a risk that the imbalance in representation of different interests could be accelerated by two separate processes currently taking place. ICMM, Copper Mark, the Mining Association of Canada, and the World Gold Council are jointly developing a consolidated mining standard, with consultation due to take place over 2024 and 2025. The Consolidated Mining Standard Initiative outlines that it aims to have "independent, multi-stakeholder governance," yet it remains unclear whether ultimate decisions on the standard, assurance and governance process will remain in the hands of the schemes driving the initiative, three of which are industry bodies.[23] A Stakeholder Advisory Group has been established as part of the standard development process, which includes a range of stakeholders from end-use companies to civil society organizations, and an Industry Advisory Group comprising mining companies. These groups can provide input, but they have not been part of a cocreation process from the outset, and it is not clear what influence external actors will have over the ultimate standard. In the process so far, the overall balance of interests in the initiative has been weighted toward industry, significantly limiting the credibility of the process and raising concerns about undue private influence.[24]

As well as the Consolidated Mining Standard Initiative, preliminary processes are underway to develop an ISO standard on sustainable critical mineral supply chains. While it remains to be seen whether this process will go ahead, civil society groups and rightsholders have raised concerns that developing an ISO standard on this topic would further exacerbate exclusionary dynamics. ISO standards are not publicly available, which would contravene recommendations made by NRGI and others to make the content of assessments more accessible, and it can be difficult for external actors to participate in the standard development process.

21 EITI, *EITI Articles of Association*, (June 2023).

22 Lead the Charge, *An Assessment of Third-Party Assurance and Accreditation Schemes in the Minerals, Steel and Aluminum Sectors: A Tool for Automakers and Other Supply Chain Stakeholders* (February 2024).

23 Consolidated Mining Standard Initiative, accessed 2 August 2024.

24 We note that the first public consultation for the Consolidated Mining Standard Initiative was launched on 16 October 2024. The analysis in this report was conducted prior to the launch of the consultation and so does not reflect or engage with the draft documents published as part of this consultation.

They are primarily a management response rather than rightsholder focused, and ISO has no permanent body of expertise on human rights. A national government or standard-setting body must recruit external actors and cover participation costs, posing a barrier to participation from groups that typically have fewer resources, such as civil society organizations and rightsholders groups. The preliminary development process indicates that these dynamics are already at play; two-thirds of respondents to a survey organized before a workshop on a potential ISO standard were from industry, whereas only 7 percent of responses came from NGOs.[25]

Conflicts of interest in the auditing process. Many schemes require a third-party audit to achieve certification or a score in line with a scheme's performance standard. Auditing can take different forms but, in the context of the schemes analyzed in this report, tends to mean an on-site review of processes to assess whether they conform to the scheme's performance standard. The auditing process is one of the most contentious elements of certification schemes, with widespread critique from the human rights community after significant failures across multiple sectors.[26]

One key concern from an anticorruption perspective surrounds conflicts of interest in the auditing process. These concerns take two forms. First, there is a concern regarding the scope of the auditing firm's business activities. Many auditing firms also have consultancy businesses, and if they provide (often more lucrative) consultancy services to the companies they are auditing, they may be reluctant to deliver a poor audit score. Second, and more fundamentally, there is the concern that auditors may be reluctant to deliver a poor audit score to their paying clients, regardless of whether they offer consultancy services.

Evidence of these concerns has emerged in the mining sector, with the tailings disaster at Brumadinho exemplifying the high human cost of these issues. In 2019, a tailings dam burst at an iron ore mine near the town of Brumadinho in the Brazilian state of Minas Gerais, killing 272 people and leading to widespread contamination of the surrounding environment, including drinking water. The auditor, a Brazilian subsidiary of the German company TÜV SÜD, issued a stability declaration four months before the dam collapse and is alleged to have deliberately manipulated the results. In 2019, relatives of the victims of the dam collapse launched a civil lawsuit against the auditor in Germany, which remains ongoing.[27]

A report by the European Centre for Constitutional and Human Rights, Brot für die Welt, and MISEREOR has noted that there is evidence that the client, the Brazilian mining giant Vale, negotiated for a positive result by suggesting that the contract would be terminated and awarded to a competitor.[28] They further note allegations that Vale was simultaneously negotiating a more lucrative consultancy contract involving the same dam, which would have required a positive safety declaration for the dam. While this audit was a safety certification rather than a performance standard compliance assessment, and therefore a mandatory rather than voluntary process, the way conflicts of interest undermined the quality of the audit is nonetheless relevant for understanding how these dynamics could negatively impact the integrity of certification scheme assessments.

Given the risk of conflicts of interest, certification schemes set some expectations for auditors providing assurance processes. IRMA requires that auditors prepare declarations of conflicts of interest for each audited site—with clear guidance regarding what it considers a conflict of interest—and refresh after each subsequent audit.[29]

25 ISO and Standards Australia, *Workshop Summary: Sustainable Critical Minerals Supply Chains. International Workshop Agreement (IWA) Workshop 1*, (February 2024).

26 European Centre for Constitutional and Human Rights, Brot für die Welt, and MISEREOR, *Human Rights Fitness of the Auditing and Certification Industry? A Cross-Sectoral Analysis of Current Challenges and Possible Responses*, (2021).

27 Business and Human Rights Resource Centre, "TÜV SÜD lawsuit in Germany (re role in Brumadinho dam collapse)", accessed 2 August 2024.

28 European Centre for Constitutional and Human Rights, Brot für die Welt, and MISEREOR, *Human Rights Fitness of the Auditing and Certification Industry? A Cross-Sectoral Analysis of Current Challenges and Possible Responses*, (2021).

29 IRMA, *IRMA Certification Body Requirements*, Version 2.1, (August 2023)

No auditor, including staff, contractors, and their immediate family, is permitted to engage in certification activities if they have provided paid consulting work for that mine-site three years before their IRMA assurance activities begin. Copper Mark states that auditors must be independent, provide conflict of interest disclosures, and cannot have been employed or have provided consulting or advisory services to the mine-site under assessment for the past three years.[30] ASI outlines that auditors cannot advise or assist in a member's self-assessment, in the development of systems that are required by an ASI standard, or in the development of corrective action plans due to conflict of interest concerns. Where members wish to hire an ASI Registered Specialist to assist with their self-assessment,[31] the Specialist cannot have been employed to provide consultancy services in the previous two years.

TSM does not explicitly reference conflicts of interest but states that auditors must be independent, clearly identify to the client any technical or management work that their company has performed for them on any subject areas covered by TSM external verification, and not perform any activities related to the external verification of TSM indicators if they have performed technical or management work on those indicator areas at the site in the past three years.[32] TSM caveats this requirement by noting this does not include external audits or verification activities conducted under other reporting frameworks for those indicator areas.

ICMM provides the weakest protections. It notes that auditors "should not allow bias, conflict of interest or undue influence of others to override professional or business judgments," that they should have no direct financial or material indirect financial interest in the validation client, and they should have no undue dependence on total fees from the validation client (ICMM recommends no more than 30 percent of total income).[33] Unlike other schemes, ICMM does not provide a list of approved auditors.

The decision is left to the company's discretion, although ICMM notes that it will keep a register of auditors that its members use.

While these measures provide some level of protection against conflicts of interest that could emerge from an auditing firm's consultancy and audit services, the criteria vary between schemes, and they only address prior work. There are no "cooling-off" periods preventing auditors from taking on consultancy work after completing an audit at a mine-site. This is a weakness as the prospect of future work may have just as strong—or an even greater—influence on decision-making during the audit process, as shown by the Brumadinho case. Furthermore, though important, these measures to mitigate conflicts of interest do little to address the more fundamental challenge of whether auditors will be reluctant to deliver a poor score to their paying clients.

Governance challenges around the use of certification schemes

Undue industry influence on policy-making processes. As policy-makers in major consumer markets dedicate growing attention to mineral supply chains, some have looked for solutions to serious concerns regarding the conduct of the mining industry. In this context, the EU's flagship Critical Raw Materials Regulation sets out sustainability criteria for any "strategic projects" to be recognized as contributing to a secure supply of strategic raw materials.[34] These criteria include the requirement that projects would follow "transparent business practices with adequate compliance policies to prevent and minimize risks of adverse impacts on the proper functioning of public administration, including corruption and bribery."[35] Yet rather than having the European Commission conduct its own due diligence on whether companies meet these criteria, responsibility for this task has been outsourced to certification schemes.

30 The Copper Mark, *The Copper Mark Assurance Process*, Version 5.1, (June 2024).

31 Aluminium Stewardship Initiative, *ASI Assurance Manual*, Version 2.1, (July 2024).

32 The Mining Association of Canada, *Towards Sustainable Mining: Terms of Reference for Verifiers*, (2021).

33 ICMM, *Assurance and Validation Procedure: Performance Expectations*, (June 2023).

34 Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework for ensuring a secure and sustainable supply of critical raw materials.

35 Ibid., Article 6.

It may be enough for companies to merely commit to obtaining certification to qualify as meeting the sustainability criteria.[36]

Many actors in civil society have raised concerns about this approach.[37] These concerns address the quality of schemes' assessments, in line with the issues raised above, but also raise more fundamental concerns. Schemes' assessments provide a data point reflecting a single moment in time and therefore are not considered an appropriate tool to ensure the necessary level of ongoing, robust due diligence needed to deliver more responsible mining practices. This reflects lessons learned from the EU's Conflict Minerals Regulation. In an assessment of the effectiveness of this regulation, the International Peace Information Service and PAX highlighted how an overreliance on third-party audits has undermined the implementation of the regulation.[38] The EU's own review of the Conflict Minerals Regulation, published in September 2024, noted that the role of schemes "needs to be continuously clarified to avoid an overreliance on schemes."[39]

Despite these concerns, this approach was cemented in the final version of the Critical Raw Materials Act, which came into effect in the spring of 2024, with the concession that certification schemes must have multi-stakeholder governance to qualify under the Act. Industry actors supported the emphasis on certification schemes. Friends of the Earth Europe has noted that this reliance on certification schemes—as opposed to legally binding requirements—was a key ask from industry, as outlined in responses to a consultation on the proposed act held between October and November 2022.[40]

More broadly, the report also found that mining companies, downstream companies using metals and minerals, and their lobby groups spent more than EUR 21 million per year lobbying EU officials, hosted numerous sponsored events with officials, and averaged two meetings per week with high-level commission decision-makers since December 2014. Data from Transparency International Europe's Integrity Watch Europe tool highlights that, of over 200 meetings with EU decision-makers on the topic of "raw materials" from February 2020 to April 2024, only 14 percent were held by organizations that did not represent commercial interests.[41]

While there is no implication that industry actors have acted improperly nor that other stakeholders have been unable to make recommendations to EU decision-makers, the differences in resources available to industry and other actors, such as civil society groups, are stark. As outlined by Transparency International, while interest group influence is not corruption per se, disproportionate influence may lead to issues of undue influence, corruption, or policy or state capture.[42] These findings raise important questions about whether undue corporate influence has led to legislation that fails to properly hold companies accountable, with decision-makers' current emphasis on certification schemes undercutting robust regulatory approaches to ensure a more responsible mining industry.

36 Ibid., Annex III, 6(c).

37 Transport and Environment, 'Letter: The EU must get certification schemes right for critical raw materials', (November 2023).

38 International Peace Information Service and PAX, *The EU Conflict Minerals Regulation: High Stakes, Disappointing Results*, (October 2023).

39 European Commission, *Report from the Commission to the European Parliament and The Council: Review of the functioning and effectiveness of Regulation (EU) 2017/821 (Conflict Minerals Regulation) pursuant to Article 17(2) of Regulation (EU) 2017/821*, (September 2024).

40 Friends of the Earth Europe, *Mining the Depths of Influence: How Industry is Forging the EU Critical Raw Materials Act*, (July 2023).

41 Data sourced from Integrity Watch Europe by searching for "raw materials" in the Von der Leyen Commission (2019–2024) dataset on 16 July 2024. Available at: www.integritywatch.eu/ecmeetings.php

42 Francesco Bosso, Maíra Martini and Iñaki Albisu Ardigó, *Introduction to Undue Influence on Decision-Making*, (December 2014).

3. Conclusion

Understanding what interventions will be most effective in driving change is a key question for anticorruption actors, whether in government, business, or civil society, and one that should be continuously asked as circumstances change. As we have identified in our analysis of successful anticorruption reforms,[43] a few key ingredients can raise the likelihood of success: a thorough understanding of the nature of corruption and its drivers; securing buy-in from stakeholders across different sectors; seizing political windows of opportunity; and ensuring sustained implementation of reforms.

It can also be more viable to address corruption indirectly by creating environments where it is more difficult for corruption to flourish, such as reforms that increase transparency, expand participation and promote integrity. These reforms are no replacement for the robust and continued enforcement of anticorruption laws, but they also may be less prone to sudden shifts in the political environment that can weaken both the quantity and quality of this enforcement, such as funding cuts. In recent years, these challenges have hampered investigations into allegations of mining sector corruption, even in some of the world's wealthiest countries.[44]

Within this context, we should evaluate the usefulness of certification schemes. Put simply, certification schemes are far from a silver bullet for solving the problem of mining sector corruption. Yet, with significant improvements, they could feasibly contribute to creating an environment where corruption is less likely to flourish or pass by undetected. To do so, they would need to better promote integrity, increase transparency and strengthen oversight and participation. Some of the major impediments to this include:

Weak coverage of anticorruption criteria. There is significant room for improvement regarding the range of anticorruption criteria covered by certification schemes, with a comprehensive approach important for promoting integrity, particularly regarding company culture and engagement with external actors. This is reflected in notable weaknesses around issues such as third parties and suppliers, political engagement and beneficial ownership transparency, which are too often out of step with best practice set out by multilateral bodies like the OECD and EITI. Addressing this gap could not only provide a company with more detailed information about corruption risks but also help provide a source of data on the implementation of corporate-level anticorruption policies at the mine-site level.

Poor quality of governance and assurance. Governance and assurance are essential for certification schemes to have any tangible impact on company behavior, yet there are worrying and well-documented weaknesses in many of the schemes we assessed. Four out of five schemes had low medium or poor governance and assurance for anticorruption measures. Even for the best scoring scheme, local communities have criticized the thoroughness of the audit processes in practice.[45]

Without addressing these issues, certification schemes are unfortunately more likely to be facilitators of greenwashing or reputation laundering than a drive toward higher standards.

Limited to no meaningful participation of rightsholders and other key stakeholders. Certification schemes that facilitate industry-setting standards alone will do little to drive the culture shift needed in the mining sector.

43 NRGI, *Anticorruption Reform: Learning From Experience Across Sectors*, (December 2023).
44 Spotlight on Corruption, *ENRC: A corruption investigation and an avalanche of litigation*, (March 2023).
45 Investigate Europe, "Greenwashing' fears plague mining audit industry", (November 2023).

This is why the participation of a broad range of stakeholders is so important for ensuring that certification schemes are addressing the range of issues that matter and following up on issues that are identified during company assessments. At present, the opposite may be happening. Industry appears to be turning inward as it looks to consolidate an approach to performance standards primarily among industry bodies, which risks weakening the role of rightsholders and civil society groups in this space.

As noted above, anticorruption actions can best take hold when actors seize windows of political opportunity. As certification schemes review their content and propose new ways of working, and as policy-makers place increasing attention on these schemes as tools to support their own commitments to sustainability in the mining sector, this could be a moment to strengthen scope of certification schemes to address anticorruption issues.

Yet even with reforms, some fundamental challenges remain harder to address and should lead to caution regarding the relative importance of these schemes as tools for advancing responsible business conduct and sustainability. These challenges include:

Conflicts of interest in the auditing process. In some ways, conflicts of interest are built into the assessment process when auditors are clients of the companies they are assessing, as in most audits. Yet these concerns become more pressing when auditors have provided consultancy or advisory services to mining companies in the past or seek to do so in the future. While certification schemes put in place some measures to address prior work relationships, all have a blind spot regarding the scope of future work.

Introducing “cooling-off periods” that address future work could help address this. However, as decision-makers place greater emphasis on certification schemes as a mechanism to communicate about a company’s sustainability performance, more pressure will be placed on the already relatively small pool of auditors who can provide these services, and the risk of conflicts of interest may increase.

The appropriateness of the form of audit for anticorruption work. The audits used to certify mine-sites assess conformance with a standard set out by a certification scheme rather than investigations into the financial conduct of a company. A full-scale investigative audit would be neither feasible nor proportionate in most cases, yet corruption by its very nature takes place in a clandestine manner. Therefore, there is a risk that the more high-level nature of the audits used in certification schemes fails to detect corrupt practices, particularly if auditors are not engaging fully with finance or compliance staff or sufficiently trained in anticorruption issues. The audits used to certify against a performance standard can at best identify how strong a company’s defenses against corruption are, but they are not forensic audits that could pick up on, for example, a bribery scheme in place at a mine-site.

Facilitating a checkbox approach instead of effective due diligence. To achieve more responsible mining practices, a company must conduct due diligence into its environmental, social and governance impacts as a continuous and ongoing practice. If the requirements are sufficiently robust, the process of gathering data and assessing practices as part of certification may help with this. Yet an audit can only capture a select moment in time. Some schemes require corrective action plans to address shortcomings identified in the audit, which could go some way toward addressing these concerns. Yet the structure of some certification schemes may ultimately generate a perverse incentive, where a certification is presented as a stamp of approval rather than a motivator of continuous improvement.

For these reasons, alongside broader concerns regarding the rigor and content of schemes, we should avoid an overreliance on certification schemes as a tool to advance responsible business conduct. While more robust certification schemes could help raise corporate standards from within, especially in jurisdictions where governance is weak, they are still no replacement for comprehensive and well-enforced regulatory frameworks.

Addressing the issues that can undermine these frameworks, such as a lack of political will, the undue influence of private interests, the power and knowledge asymmetries between companies and those tasked with regulating them, and insufficient resourcing for oversight bodies, should remain high priority areas of focus for those working to tackle corruption in the mining sector.

Recommendations

In this light, we make the following recommendations to governments, certification schemes and mining companies:

Governments

- **Avoid overreliance on mining sector certification schemes.** Governments should set best practice for the mining sector in legislation rather than outsourcing decisions to certification schemes. If governments wish to support mining projects in some way, such as through financing, they should also conduct their own due diligence on company performance. This should include due diligence on whether there are credible allegations of corruption, bribery, fraud, tax evasion and other forms of corporate crimes. The information provided via certification schemes could be one source of data in this work but should be recognized as providing an often-limited snapshot in time of a company's performance.
- **Strengthen resourcing to regulatory and enforcement bodies for anticorruption investigations.** Compared with other sustainability topics, anticorruption work has long enjoyed a more solid legal grounding. Nearly all countries are signatories to the UN Convention Against Corruption, bribery laws in places like the U.S. and U.K. have important extraterritoriality clauses, and major mining countries like Australia have recently strengthened their foreign bribery laws. Yet detecting corrupt activity and bringing corruption cases to court requires specialist skills and ample resources, particularly since corrupt actors often have deep pockets. Ensuring that the agencies responsible for this work can function independently and efficiently should be a key priority for governments in countries where mining occurs and where mining companies are based.

Certification schemes

- **Strengthen both coverage of anticorruption issues and governance of schemes.** Overall, coverage of anticorruption issues is relatively weak in most certification schemes. Many important issues remain unaddressed, and there is a missed opportunity to provide a site-level check on the implementation of company-wide policies. Schemes should take upcoming revisions of their standards as an opportunity to address this gap. Yet such changes will only have the desired impact with stronger governance measures. Ensuring full multi-stakeholder governance of the scheme is crucial to shift the definition of responsible mining toward the needs of those most impacted by it rather than the priorities of corporate actors.
- **Bolster protections against conflicts of interest in the auditing process.** To ensure a high standard of audit and better overview of possible conflict of interest concerns, all schemes should provide a list of approved auditors, gather detailed conflict of interest declarations, prevent auditors from carrying out assessments where they have provided consulting or advisory services in the past three years, and implement a "cooling-off" period for these services for at least two years. Certification schemes may also wish to consider whether it would be more appropriate for them to employ auditors on behalf of companies being assessed; at present, more research on the benefits and challenges of such an approach is required.

- **Be mindful that increased importance of schemes in policy may make them more vulnerable to abuse.** Companies currently enter assessments voluntarily, creating less incentive to unduly influence the result, for example, through bribery of auditors or interviewees. Yet schemes should nonetheless remain aware of this risk for two reasons. First, the increasing emphasis on schemes in legislation creates more of an obligation on companies to go through assessments—and creates stronger pressure for a positive result. Second, if this dynamic is accompanied by necessary measures to strengthen the coverage of schemes' performance standards, companies will be subjected to higher requirements, and unscrupulous actors may be more likely to seek ways to avoid making changes. For this reason, measures to strengthen controls over the audit process are more important than ever. At this moment of increased attention on certification schemes, it is incumbent on their operators to avoid a race to the bottom.

Mining companies

- **Use schemes with stronger standards criteria and governance and assurance processes.** If mining companies genuinely desire to improve their practices, they should use schemes that are more comprehensive, rigorous and transparent. Many companies seem more willing to acknowledge the lack of public trust in the mining industry, but it remains to be seen whether they will be willing to address the sources of this distrust. Participating in or promoting initiatives that provide a veneer of responsibility but do little to push companies toward better practices may further fuel cynicism rather than build trust. As paying customers, companies could also use their leverage to better hold certification schemes accountable in cases of governance weaknesses, such as conflicts of interest, the quality of audits and repeated failures to detect issues, all of which contribute to an inaccurate picture of their operations and may lead to further reputational damage down the line.
- **Approach anticorruption more holistically.** Anticorruption is often the preserve of compliance teams, who operate distinctly from those teams tasked with addressing sustainability. Working to break down these silos and understanding corruption as a sustainability issue, as well as a compliance issue, can help ensure that the full scope of corruption types and impacts is addressed in company policies.
- **Review anticorruption practices in line with the heightened risk environment presented by growing demand for transition minerals.** In recognition of the higher risk environment for corruption, mining companies should explicitly identify corruption risks and develop mitigation plans for any strategies, activities and operations involving transition minerals. These plans should address the different types of corruption that could arise; explain the strategy for avoiding corruption and the risks of enabling corruption; work to identify, prevent, and mitigate corruption risks across a company's value chain; and strengthen reporting mechanisms. Senior leadership should reiterate a commitment to doing business ethically and communicate this throughout the organization, including through training.

Annex 1. Assessment criteria

Criteria	Anticorruption good practice	Scoring
Definition of corruption[46]	• Corruption included and defined in the certification scheme's criteria. • Definition of corruption acknowledges the broad range of activities which can be described as corruption, including those which may be legal in a country of operation.	**Good =** Corruption acknowledged and defined, including a full description of the types of activities that may constitute corruption, both legal and illegal. **Medium =** Corruption acknowledged with a restricted definition. **Low =** Corruption acknowledged with no definition. **Poor =** Corruption neither acknowledged nor defined.
Revenue and payments[47]	• Requires that, at least annually, companies publish project-level information on material payments made to the host-country government (national, subnational, and local government structures), including at least: • Production entitlements of the host government and/or national state-owned enterprise. • Taxes levied on the income, production, or profits of companies, royalties, and dividends. • Signature, discovery, and production bonuses. • Fees, including those related to licensing, entry, rental, and/or other relevant payments connected to licenses or concessions. • Social expenditures, including the name and function of the beneficiaries, and environmental payments. • Infrastructure payments • Any other material payments, including in-kind payments or benefits. • Requires that, at least within 12 months of making, companies publish project-level information on: • Production volumes and value, disaggregated by product type where relevant. • Revenues and sales, disaggregated by product type.	**Good =** Full, project-level, and at least annual disclosure of relevant revenues and payments required or requirement to disclose in line with a standard or regulation which meets these criteria. **Medium =** Requires a significant level of disclosure but fails to meet the necessary levels in categories covered, level of disaggregation, and/or regularity of disclosure. **Low =** Requires some level of disclosure but with important categories missing, no specified level of disaggregation, and/or no requirement regarding regularity of disclosure. **Poor =** Does not require disclosures of revenues and payments.
Contracts[48]	• Requires that unredacted contracts and/or licenses between a company and government, including annexes and amendments, are publicly available and free to access in the official language of the country of operation. • Requires the company to provide a list of all active production and exploration contracts and licenses, indicating which are publicly available and which are not. If a contract or license is not published, the legal or practical barriers must be documented and explained.	**Good =** Requires that contracts are fully disclosed in an accessible format, explanations are provided where this has not been possible, the company provides a list of active contracts, and the company publicly declares its support for contract transparency.

46 NRGI. *Diagnosing Corruption in the Extractive Sector: A Tool for Research and Action*. 2nd Edition. December 2023; Transparency International. "What is Corruption?"; Rebecca Dobson Phillips, Elizabeth Dávid-Barrett, and Robert Barrington. *Defining corruption in context: CSC Working Paper Series No. 12*. University of Sussex Centre for the Study of Corruption. December 2021; Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024.

47 Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024; EITI. *EITI Standard 2023*. June 2023; EU Accounting Directive: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings; US Dodd-Frank Act: Dodd-Frank Wall Street Reform and Consumer Protection Act; NRGI et al. *Preventing Corruption in Energy Transition Mineral Supply Chains*. December 2022.

48 NRGI and Open Contracting Partnership. *Open Contracting for Oil, Gas and Mineral Rights: Shining a Light on Good Practice*. June 2018. EITI. *EITI Standard 2023*. June 2023; Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024; NRGI. *Diagnosing Corruption in the Extractive Sector: A Tool for Research and Action*. 2nd Edition. December 2023; NRGI et al. *Preventing Corruption in Energy Transition Mineral Supply Chains*. December 2022. Publish What You Pay. "Disclose the Deal".

Contracts (continued)	• Requires the company under assessment to make public declarations of support for contract disclosure and actively support disclosure in all countries where they operate.	**Medium =** Requires that contracts are disclosed and specifies some criteria, such as the level of disclosure or accessibility of information, but fails to require an active contract and license list or public statement of support for contract transparency. **Low =** Requires contract disclosure but fails to provide criteria for disclosure nor requires public support for contract transparency. **Poor =** Does not address contract transparency.
Beneficial ownership[49]	• Requires that companies publicly declare beneficial ownership on at least an annual basis or more frequently as required by applicable regulations and listing requirements. • Requires that companies publicly disclose on at least an annual basis the entities which the company wholly or partially owns, including subsidiaries and joint ventures. In cases of partial ownership, disclose the legal owners of the entity. If this is not possible, disclose the reasons why. • Requires that companies publicly declare their support for beneficial ownership transparency.	**Good =** Requires full and regular disclosure, addresses wholly or partially owned entities, and public declarations of support for beneficial ownership. **Medium =** Requires full and regular disclosure and addresses wholly or partially owned entities but does not reference public declarations of support for beneficial ownership. **Low =** Makes reference to beneficial ownership disclosure but does not provide details on regularity or the extent of this disclosure. **Poor =** Does not address beneficial ownership transparency.
Anticorruption procedures[50]	• Requires that companies develop, publicly disclose, and enforce robust procedures to address corruption which, at a minimum commit to zero tolerance towards bribery, including by banning the use of facilitation payments, including in countries where these payments are legal. These procedures should be: • Clearly and regularly articulated, communicated, and adhered to by top-level management of the company, such as senior management and/or a Board of Directors. • Disseminated through the company and any subsidiaries through regular training for all relevant Directors, employees, and, where appropriate, agents and business partners. Where relevant, these procedures and training should be available in the local language of operation. • Based on a risk assessment addressing the individual circumstances of the company. • Regularly reviewed and monitored to ensure effectiveness. • Overseen by one or more senior executives with sufficient autonomy and resourcing to ensure effective implementation. This implementation should include outlining disciplinary actions to be taken where breaches of anti-corruption procedures occur and, where relevant, how the company will self-report corruption incidents to regulatory authorities.	**Good =** Requires that companies develop, publicly disclose, and enforce robust procedures to address corruption, including all forms of bribery. These procedures should be risk-based, widely disseminated, and regularly reviewed and monitored, with sufficient autonomy and resourcing for this task. **Medium =** Requires that companies have anticorruption procedures and sets out some criteria for how these should be developed, but lacks specificity, detail, and/or fails to fully address bribery. **Low =** Requires that companies have anticorruption procedures in place but does not set out any detail regarding what these should entail and fails to fully address bribery. **Poor =** Does not address anticorruption procedures.

49 EITI. *EITI Standard 2023*. June 2023; Transparency International UK. *Open Business: Principles and guidance for anti-corruption corporate transparency*. March 2020; NRGI et al. *Preventing Corruption in Energy Transition Mineral Supply Chains*. December 2022; Transparency International Accountable Mining Programme, *Five Lessons for Business Integrity in the Mining Sector*. December 2021.

50 Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024; OECD. *Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions*. November 2021; OECD. *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*. June 2023; US Department of Justice and US Securities and Exchange Commission. *FCPA: A Resource Guide to the US Foreign Corrupt Practices Act*. 2nd Edition. July 2020; UK Ministry of Justice. *The Bribery Act 2010 Guidance*. March 2011; Transparency International Accountable Mining Programme, *Five Lessons for Business Integrity in the Mining Sector*. December 2021.

Whistleblowing[51]	• Requires companies to develop and publicly disclose a Whistleblowing Policy in line with best international practice. This policy should: • Invite reports regarding any suspected wrongdoing committed in, by or for the company, including from any person who might acquire such information in the context of their work-related activities. • Designate a person or department responsible for the operation of the whistleblowing system. • Ensure multiple reporting channels and diligent follow-up of all reports received. • Outline support and protections for whistleblowers.	**Good =** Requires full disclosure of a Whistleblowing Policy and fully outlines what this should entail. **Medium =** Requires a Whistleblowing Policy and provides some detail regarding what this should entail. **Low =** Mentions whistleblowing but does not specify what this should entail. **Poor =** Does not address whistleblowing.
Accounting practices[52]	• Requires that the company adheres to international accounting standards, with financial statements audited by credible third-party experts.	**Good =** Requires that companies adhere to standards and that financial statements are fully audited. **Medium =** Requires adherence to international best practice standards but does not require audited statements. **Low =** Makes reference to accounting practices but does not require adherence to international best practice nor audited statements. **Poor =** Does not address accounting practices.
Third parties and suppliers[53]	• Requires that companies publicly disclose all suppliers. • Require companies to incorporate data on beneficial ownership, conflicts of interest, Political Exposed Persons, and previous corruption cases and allegations into the company's due diligence processes and publicly explain how this data is used to assess risk. • Requires companies to prohibit the use of third-party agents for business transactions wherever possible. Where the use of these agents remains, requires companies to explain why, implement strong restrictions on their activities in line with the company's anticorruption policy, and provide full transparency over the ownership of these agents. • Require companies' anticorruption controls to apply to suppliers and sub-suppliers beyond tier -1 and include anti-corruption clauses in their supplier contracts, detailing consequences in case terms are not respected. • Require companies to check the effectiveness of suppliers' compliance policies; whistleblower mechanism; payment information and contractual relationship information between the supplier and government entities; beneficial ownership information of any third party involved.	**Good =** Requires full transparency over company's third parties and suppliers above a certain threshold, this data to be incorporated into a risk-based decision-making process, and prohibit the use of third party-agents wherever possible. **Medium =** Requires full transparency over company's third parties and suppliers and this data to be incorporated into a risk-based decision-making process but does not require measures to limit the use of third-party agents. **Low =** Acknowledges the risks posed by third parties and suppliers but provides little detail about mitigation measures the company should take. **Poor =** Does not address third parties and suppliers.

51 Transparency International. *Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations*. November 2022; OECD. *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*. June 2023.

52 US Department of Justice and US Securities and Exchange Commission. *FCPA: A Resource Guide to the US Foreign Corrupt Practices Act*. 2nd Edition. July 2020.

53 Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024; OECD. *FAQ: How to address bribery and corruption risks in mineral supply chains*. March 2021; NRGI et al. *Preventing Corruption in Energy Transition Mineral Supply Chains*. December 2022; NRGI. *Anticorruption Guidance for Partners of State-Owned Enterprises*. January 2022.

Political engagement[54]	• Requires that companies develop and publicly disclose a policy on Lobbying and Political Engagement which, at a minimum, sets out a commitment to respect legal frameworks and codes of conduct in countries of operation, sets out that they will not mislead public officials or the public, that they will avoid placing officials in real or apparent conflict of interest situations, and that they provide public disclosures on direct and indirect lobbying carried out, including membership of any government advisory or expert groups. This Policy should also be communicated to any lobbying firms contracted to represent the company. • Requires that companies disclose whether staff in senior management or lobbying positions have previously held a position in the public sector on the same matters and specify rules on the hiring or former elected and public officials, secondments, and staff placements in the public sector, including the use of or respect for 'cooling-off' periods where appropriate. • Requires that companies ban donations to political parties and require senior management and the Board of Directors to declare any political donations over a certain threshold in their conflict of interest declarations. • Requires that companies impose limits on and record the use of gifts, hospitality, entertainment, and expenses. • Requires that companies adequately manage conflicts of interest, including through the development and public disclosure of a Register of Interest for Directors and Senior Management.	**Good =** Requires that companies develop and disclose robust policies and restrictions on lobbying, the revolving door, the use of gifts and hospitality, and conflicts of interest. **Medium =** Addresses a majority of corporate political engagement topics but these policies lack detail and/or public disclosure. **Low =** Addresses some corporate political engagement topics but these policies lack detail and/or public disclosure. **Poor =** Does not address corporate political engagement.
Allegations of corruption[55]	• Requires the company to disclose key information on allegations of corruption, including: • Total number and nature of confirmed incidents of corruption or other unacceptable behavior related to the project/operation; • Total number of confirmed incidents in which the project's/operation's employees were dismissed or disciplined for corruption or other unacceptable behavior; • Total number of confirmed incidents where the project's/operation's contracts with contractors or business partners were terminated or not renewed due to violations of the entity's anti-corruption policy and procedures. • Public legal cases regarding corruption brought against the company or its employees during the reporting period and the outcomes of such cases, including Deferred Prosecution Agreements (DPAs) and cases in countries other than the site of operations. • Total number and nature of allegations of corruption related to suppliers, third parties or other business relationships beyond tier 1. • Mitigation measures put in place to address corruption allegations in the supply chain, and efforts made to monitor and track performance for risk mitigation. • Incorporates the existence of corruption cases or credible allegations into the certification assessment process, requiring the company to explain what investigation or action took place in response to these allegations as part of the audit process. Credible allegations could include, for example, concerns raised by the local community or workers, media reporting, or analysis carried out by CSOs or NGOs.	**Good =** Requires that companies disclose key information on allegations of corruption and include a system for assessing credible allegations of corruption as part of the audit. **Medium =** Requires full disclosure of corruption allegations but does not incorporate allegations into the audit process. **Low =** Makes reference to allegations of corruption but only requires partial disclosure of these and does not require independent audit of allegations of corruption. **Poor =** Does not address allegations of corruption.

54 Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024; Transparency International UK. *Open Business: Principles and guidance for anti-corruption corporate transparency*. March 2020; OECD. *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*. June 2023; OECD. *Recommendation of the Council on Transparency and Integrity in Lobbying and Influence*. May 2024; NRGI. *Diagnosing Corruption in the Extractive Sector: A Tool for Research and Action*. 2nd Edition. December 2023; Transparency International Accountable Mining Programme, *Five Lessons for Business Integrity in the Mining Sector*. December 2021.

55 Global Reporting Initiative. *GRI 14: Mining Sector 2024*. February 2024.

Annex 2. Detailed scheme assessments

ALUMINIUM STEWARDSHIP INITIATIVE (ASI)[56]	
Definition of corruption	**Good: Corruption defined and takes an expansive approach to the activities that may constitute corruption.** Principle 1.2 Anti-Corruption. The Entity shall work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international Standards. Corruption is defined in ASI Glossary as 'The abuse of entrusted power for private gain. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. (Adapted from Transparency International, The Anti-Corruption Plain Language Guide, 2009) Corruption includes practices such as Bribery, Facilitation Payments, fraud, Extortion, collusion, and money laundering. Corruption can also include the offer or receipt of gifts, loans, fees, rewards, or other advantages as an inducement to do something that is dishonest, illegal, or represents a breach of trust. It can also include practices such as embezzlement, trading in influence, abuse of function, illicit enrichment, concealment, and obstructing justice. (Adapted from GRI 205: Anti-corruption 2016, p10).
Revenue and payments	**Medium: Requires a significant level of disclosure of payments to governments but lacks detail in the mandatory guidance.** Principle 3.3 Payments to Governments. The Entity shall: a. Only make, or have made on its behalf, payments to governments, including political parties, on a legal and/or contractual basis. b. Publicly disclose payments to governments building on existing audit and assurance systems. c. Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether made directly or through an intermediary, on an annual basis or building on existing audit and assurance systems. We note that guidance documents state that the Entity may consider endorsing EITI principles and expectations but this is not a requirement. The Guidance states that the entity may consider 'Disclosing all Material payments made to participating governments in the form of taxes, royalties, signature bonuses and other forms of payments or benefits. - This should be in the form of applicable reporting templates and country workplans. - The EITI Business Guide provides advice on EITI reporting requirements. • Disclosing payments to governments in non-EITI countries, where contract confidentiality provisions allow such disclosure.'
Contracts	**Poor: The Standard makes no reference to contract transparency.**
Beneficial ownership	**Low: The Standard makes no reference to beneficial ownership transparency, however we note that ASI's membership requirements include disclosure of a company's beneficial owner(s) (with a threshold of 25%) and all certified companies are first required to be ASI members.**
Anticorruption procedures	**Medium: Sets out some criteria for what anti-corruption procedures should entail but only listed in guidance so not clear if these are mandatory** Principle 1.2 Anti-Corruption. The Entity shall work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international Standards. The Guidance states a number of implementation factors that the Entity may consider, including: - Assigning personnel with responsibility for anti-corruption activities - Implementing processes to verify the legitimacy of cash transactions. - Limiting cash transactions to a maximum of US$10,000 (or context-specific threshold, e.g. customary exchanges), where there is no legal requirement to do so (e.g. some jurisdictions set a legal €10,000 or US$10,000 limit).

56 Aluminium Stewardship Initiative, *ASI Performance Standard*, Version 3, (April 2023); Aluminium Stewardship Initiative, *ASI Performance Standard – Guidance*, (July 2024); Aluminium Stewardship Initiative, *ASI Glossary*, Version 1, (May 2022); Aluminium Stewardship Initiative, *ASI Membership Information and Application Form*, Version 6, (2024).

Anticorruption procedures (continued)	- Establishing Procedures for reporting, recording, scrutinizing, approving and declining gifts from Third Parties, including hospitality and entertainment. - Conducting an assessment to identify those parts of the Business that are potentially exposed to Corruption. - Procuring competent and qualified expertise or via external services. - Establishing a documented anti-Corruption program to mitigate identified risks, including: Training; De-centralised approval Procedures; Enhanced oversight of higher-risk transactions; Documented selection criteria for new suppliers and Contractors; Recording instances of attempted Bribery and their investigation; Third Party Audits of high risk parts of the Business. - Regularly review the effectiveness of the risk assessment and anti-Corruption measures. This should be undertaken by competent personnel who are free from conflicts of interest. - Establishing a senior management endorsed Management System addressing Corruption risks that is communicated to all Workers.
Whistleblowing policy	**Medium: Provides detailed information and disclosure of on a grievance mechanism noting that an accessible whistleblowing mechanism could be implemented as part of this, but not as an explicit requirement or with sensitivity to the specifics needed for whistleblowing.** Principle 1.2 Anti-Corruption. The Entity shall work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international Standards. The Guidance states that the Entity may consider: • Assigning personnel with responsibility for anti-Corruption activities. • Implementing an accessible whistleblowing mechanism as part of an effective Grievance Mechanism. Principle 3.4 Stakeholder Complaints, Grievances and Requests for Information. The Guidance states that the entity shall: a. Implement a Complaints Resolution Mechanism that is: i. Legitimate; ii. Accessible; iii. Predictable; iv. Equitable; v. Transparent; vi. Rights-compatible; vii. A source of continuous learning; viii. Based on engagement and dialogue; ix. Adequate to address Affected Populations and Organisations' complaints, grievances and requests for information relating to its operations. b. Share the Complaints Resolution Mechanism with Affected Populations and Organisations. c. Review the Complaints Resolution Mechanism at least every 5 years d. Review the Complaints Resolution Mechanism after any changes to the Business that alter material environmental, social and governance risks. e. Review the Complaints Resolution Mechanism on any indication of a control gap. f. Publicly disclose the latest version of the Complaints Resolution Mechanism.
Accounting practices	**Poor: Accounting practices are not addressed in the standard.**

Third parties and suppliers	**Low: Requires that the policy addresses governance concerns in the Responsible Sourcing principle and welcome the inclusion of corruption issues in sample due diligence/responsible sourcing questionnaire.** 2.4 Responsible Sourcing. The Entity shall: a. Implement a responsible sourcing Policy, covering environmental, social and governance issues, consistent with the Principles in this Standard. b. Publicly disclose the latest version of the responsible sourcing Policy. c. Review the responsible sourcing Policy at least every 5 years. d. Review the responsible sourcing Policy on any changes to the Business that alter Material environmental, social and governance risk(s). e. Review the responsible sourcing Policy on any indication of a control gap. Guidance states that The Entity may consider: • Implementing supplier Due Diligence processes • Conducting risk evaluations (see Appendix 5 for a of non-exhaustive sample list of potential tools and questions that may be used by an Entity in their Due Diligence and/or Responsible Sourcing practices); • Developing responsible procurement targets; • Using sustainability questionnaires; • Including sustainability considerations in contracts: • Undertaking supplier audits; • Deploying resources to address identified issues. Appendix 5, which sets out potential tools and questions for due diligence/responsible sourcing, includes a series of questions on corruption, bribery, and money laundering.
Political engagement	**Low: Mention of donations but only in the context of disclosure. No references to lobbying, conflicts of interest, gifts and hospitality etc in mandatory criteria.** Principle 3.3 Payments to Governments. The Entity shall: a. Only make, or have made on its behalf, payments to governments, including political parties, on a legal and/or contractual basis. b. Publicly disclose payments to governments building on existing audit and assurance systems. c. Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether made directly or through an intermediary, on an annual basis or building on existing audit and assurance systems. We note that guidance documents state that good practice for reporting is in line with GRI 415: Public Policy 2016 - Disclosure 415-1: Political contributions. In Guidance for Principle 1.2 Anti-Corruption one of the implementation factors listed is 'Establishing Procedures for reporting, recording, scrutinising, approving and declining gifts from Third Parties, including hospitality and entertainment.'
Allegations of corruption	**Low: Disclosure of incidents in line with GRI Anti-Corruption is explicitly mentioned in guidance.** Principle 3.2 Non-compliance and Liabilities. The Entity shall publicly disclose information on an annual basis on Material fines, judgements, penalties and non-monetary sanctions for failure to comply with Applicable Law. Guidance states that the Entity may The Entity may disclose Material fines and non-monetary sanctions in terms of: • Total monetary value of Compliance fines. • Total number of non-monetary sanctions. • Cases brought through Grievance Mechanisms. • Corrective actions. Good practice is reporting in line with GRI Standards: o GRI 205: Anti-Corruption 2016 - Disclosure 205-3: Confirmed incidents of corruption and actions taken. o GRI 206: Anti-Competitive Behavior 2016 - Disclosure 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices.

INTERNATIONAL COUNCIL FOR MINING AND METALS (ICMM)[57]	
Definition of corruption	**Low: Corruption is included in the scheme's criteria but no definition is provided.** ICMM Performance Expectation 1.2 Implement policies and practices to prevent bribery and corruption, and to publicly disclose facilitation payments.
Revenue and payments	**Good: Requires full, project-level disclosure in line with EITI standards.** In its Mining Principles the standard expects companies to "10.2 Publicly support the implementation of the EITI and compile information on all material payments, at the appropriate levels of government, by country and by project." ICMM members are committed to 1. "include a clear endorsement of efforts at the international level to enhance the transparency of mineral revenues, including EITI, on their website and/or in their sustainable development reports. To submit a completed international self-assessment form to the EITI Secretariat for posting on the EITI website" ICMM members are also committed to 3. "Compile information on all material payments by country and by project at the appropriate levels of government. [for EITI implementing countries] this should be provided to the body assigned responsibility for reconciling details of payments by companies and revenue data provided by government accoding to the agreed national template. Material payments by companies are expected to have been independently audited, applying international standard accounting practices." ICMM members commit to 4. Supporting public disclosure (ie publication) of material payments by country and by project. For EITI, this should be in line with the implementation approach adopted in-country. 5. Engage constructively in appropriate forums to improve the transparency of mineral revenues - including their management, distribution or spending either individually or collectively through ICMM. [NB 5. is validated at discretion of member]
Contracts	**Medium: Requires contract disclosure and some criteria but does not require public support for contract transparency.** Performance Expectation 10.2 Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI) and compile information on all material payments, at the appropriate levels of government, by country and by project. Requirement 6. Disclose all mineral development contracts granted or entered into from 1 January 2021 that they have signed with host governments, where such disclosure is not prohibited by law or regulation. (Individual, Corporate level)
Beneficial ownership	**Poor: No performance expectations explicitly address beneficial ownership.**
Anticorruption procedures	**Low: Sets out some examples of evidence for anticorruption procedures but these lack detail and/or not clear if they can be selectively applied. Does not ban facilitation payments.** Performance Expectation 1.2 Implement policies and practices to prevent bribery and corruption, and to publicly disclose facilitation payments. Evidence to demonstrate this could include: (1) A policy or equivalent exists that covers the company's expectations in relation to preventing bribery and corruption, and under what circumstances facilitation payments are considered acceptable; (2) Training is delivered to employees and contractors on policies and prohibited practices; (3) Mechanisms to identify and prevent potential bribery and corruption are in place; (4) Anonymous mechanisms for reporting potential noncompliances exist; (5) Public disclosure of facilitation payments, if applicable, is provided for.
Whistleblowing policy	**Low: Not explicitly addressed in the expectations, but potential evidence for policies and practices to prevent bribery and corruption include the existence of anonymous mechanisms for reporting potential noncompliance, but not clear if this is a requirement and no further detail provided.** Performance Expectation 1.2 Implement policies and practices to prevent bribery and corruption, and to publicly disclose facilitation payments. Evidence to demonstrate this could include: (1) A policy or equivalent exists that covers the company's expectations in relation to preventing bribery and corruption, and under what circumstances facilitation payments are considered acceptable; (2) Training is delivered to employees and contractors on policies and prohibited practices; (3) Mechanisms to identify and prevent potential bribery and corruption are in place; (4) Anonymous mechanisms for reporting potential noncompliances exist; (5) Public disclosure of facilitation payments, if applicable, is provided for.

57 ICMM, *Validation Guidance: Performance Expectations*, (June 2023).

Accounting practices	**Poor[58]: Performance Expectations do not address accounting standards.**
Third parties and suppliers	**Low: Only reference to third parties is that training provided to employees and contractors could count as evidence of implementing Performance Expectation 1.2 on bribery and corruption.**
Political engagement	**Low: Mention of donations but only in the context of disclosure. No references to lobbying, conflicts of interest, gifts and hospitality etc.** Performance Expectation 1.5 Disclose the value and beneficiaries of financial and in-kind political contributions whether directly or through an intermediary.
Allegations of corruption	**Poor: No requirement for disclosure and no information on how allegations of corruption are incorporated into the assessment criteria.**

INITIATIVE FOR RESPONSIBLE MINING ASSURANCE (IRMA)[59]

Definition of corruption	**Low: Corruption included in the scheme's criteria but no definition provided.** 1.5.5. Anti-Corruption Measures 1.5.5.1. The operating company shall develop, document and implement policies and procedures that prohibit bribery and other forms of corruption by employees and contractors. 1.5.5.2. Procedures shall include: a. A requirement to internally report and record any undue pecuniary or other advantage given to, or received from, public officials or the employees of business partners, directly or through third parties; and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered. 1.5.5.3. Relevant employees and contractors shall be trained in the application of the operating company's policy and procedures.
Revenue and payments	**Good** The standard requires the following under the Revenue and Transparency Chapter: 1.5.1. Disclosure of Country-Level Payments 1.5.1.2. On a yearly basis, the operating company shall publish a report that discloses all material payments made by itself and its corporate owner to the government of the country in which the mining project is located. The report shall be made public within 12 months after the end of each financial year.31 1.5.1.3. The types of payment disclosed shall include as a minimum, as applicable: a. The host government's production entitlement; b. National state-owned enterprise production entitlement; c. Profits taxes; d. Royalties; e. Dividends; f. Bonuses, such as signature, discovery and production bonuses; g. Licence fees, rental fees, entry fees and other considerations for licences and/or concessions; h. Payments for infrastructure improvements; and i. Any other significant payments and material benefits to government, including in kind payments. 1.5.1.4. At minimum, this information shall be broken down by recipient government body (where applicable), by project (where applicable), and by payment type. (p. 36) 1.5.2. Disclosure of Project-Level Payments 1.5.2.1. The operating company shall demonstrate its compliance with the reporting requirements specified in Chapter 10 of the European Union Directive 2013/34/EU or an equivalent mandatory transparency regime, and/or shall comply with the requirements listed under 1.5.3.2 below. 1.5.2.2. The operating company shall ensure that the following information at the mining project level is reported on an annual basis and is readily accessible to the public: a. Mine production, disaggregated by product type and volume; b. Revenues from sales, disaggregated by product type; c. Material payments and other material benefits to government as listed in paragraph 1.5.1.3, disaggregated according to the receiving government entity (e.g. national, regional, local entity; name of government department); d. Social expenditures, including the names and functions of beneficiaries; e. Taxes, tariffs or other relevant payments related to transportation of minerals; f. Payments to politicians' campaigns, political parties or related organizations; and g. Fines or other similar penalties that have been issued in relation to the project.

58 We acknowledge that most of ICMM's members are listed companies that must publish audited accounts; however, this issue is not addressed in writing in its Performance Expectations or Member Admission Process.

59 IRMA, *IRMA Standard for Responsible Mining*, (June 2018).

Revenue and payments (contined)	1.5.2.3. The operating company shall publish annual accounts, following international accounting standards. 1.5.3. Support for the EITI 1.5.3.1. If the mining project is located in a country without a mandated transparency regime, the operating company shall demonstrate support for the EITI by publishing a clear public statement endorsing the EITI Principles on its external website. 1.5.3.2. If the mining project is located in a country without a mandated transparency regime and the EITI is active in that country, the operating company shall: a. Commit to engage constructively with and support implementation of the EITI consistent with the multi-stakeholder process adopted in its country of operation; and b. Provide links on its external website to completed and up-to-date Company Forms for its operation, if the EITI implementing country has completed at least one validation.
Contracts	**Medium: Requires contract disclosure and specifies some criteria for this, but with no requirement for public support for contract transparency or active list.** 1.5.4. Operating Company Transparency 1.5.4.1. The material terms for mineral exploration, development and production agreed between the operating company and government entities shall be freely and publicly accessible, with the exception of confidential business information, in the national language(s) of the country in which the mining project is located. a. Where these terms are negotiated, rather than governed by law, the company shall make the relevant agreements, licences or contracts freely and publicly accessible. b. Where these terms are governed by law, free, public access to the relevant statutory documentation is deemed sufficient to meet the IRMA requirement.
Beneficial ownership	**Low: Beneficial ownership of the operating company required but no further details on the nature of disclosure required.** 1.5.4.2. The beneficial ownership of the operating company shall be publicly accessible.
Anticorruption procedures	**Medium: Requires anti-corruption procedures and provides some specifications regarding what these should include but does not go into sufficient detail.** 1.5.5. Anti-Corruption Measures 1.5.5.1. The operating company shall develop, document and implement policies and procedures that prohibit bribery and other forms of corruption by employees and contractors. 1.5.5.2. Procedures shall include: a. A requirement to internally report and record any undue pecuniary or other advantage given to, or received from, public officials or the employees of business partners, directly or through third parties; and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered. 1.5.5.3. Relevant employees and contractors shall be trained in the application of the operating company's policy and procedures.
Whistleblowing policy	**Medium: No requirement for a company to have a whistleblower policy in place but explicitly reference that a grievance mechanism can be used for this purpose, with significant detail regarding what the grievance mechanism should look like.** Chapter 1.4 has a provision (1.4.2.1) that stakeholders be involved in designing a grievance mechanism. If it is important to stakeholders, the mechanism could allow for the anonymous filing of complaints, for example, in relation to financial matters, bribery, corruption, etc. Even if it does not, the company may receive complaints related to financial matter, corruption or bribery through this mechanism.
Accounting practices	**Medium: Requires the publication of annual accounts following international standards, but no mention of audit.** The standard requires that "1.5.2.3. The operating company shall publish annual accounts, following international accounting standards."

Third parties and suppliers	**Low: Mentions that the operating shall take appropriate steps to ensure compliance from contractors, including regarding anticorruption policies and procedures, but provides insufficient information on what this would entail. Unclear what steps are required of customers/suppliers.** 1.1.4. Contractor Compliance 1.1.4.1. The operating company shall demonstrate that it takes appropriate steps to ensure compliance with the IRMA Standard by contractors engaged in activities relevant to the mining project. 1.5.5. Anti-Corruption Measures 1.5.5.1. The operating company shall develop, document and implement policies and procedures that prohibit bribery and other forms of corruption by employees and contractors. 1.5.5.2. Procedures shall include: a. A requirement to internally report and record any undue pecuniary or other advantage given to, or received from, public officials or the employees of business partners, directly or through third parties; and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered. 1.5.5.3. Relevant employees and contractors shall be trained in the application of the operating company's policy and procedures.
Political engagement	**Low: Mention of donations but only in the context of disclosure. No references to lobbying, conflicts of interest, gifts and hospitality etc.** 1.5.2. Disclosure of Project-Level Payments 1.5.2.1. The operating company shall demonstrate its compliance with the reporting requirements specified in Chapter 10 of the European Union Directive 2013/34/EU or an equivalent mandatory transparency regime,33 and/or shall comply with the requirements listed under 1.5.3.2 below. 1.5.2.2. The operating company shall ensure that the following information at the mining project level is reported on an annual basis and is readily accessible to the public: a. Mine production, disaggregated by product type and volume; b. Revenues from sales, disaggregated by product type; c. Material payments and other material benefits to government as listed in paragraph 1.5.1.3, disaggregated according to the receiving government entity (e.g. national, regional, local entity; name of government department); d. Social expenditures, including the names and functions of beneficiaries; e. Taxes, tariffs or other relevant payments related to transportation of minerals; f. Payments to politicians' campaigns, political parties or related organizations; and g. Fines or other similar penalties that have been issued in relation to the project.
Allegations of corruption	**Poor: No requirement for disclosure and no information on how allegations of corruption are incorporated into the assessment criteria.**

THE COPPER MARK[60]

Definition of corruption	**Good: Corruption defined, takes an expansive approach to the types of activities that may count as corruption, and acknowledges that this may include 'unlawful or improper behaviour.'** Definition of corruption provided in the glossary: 'Corruption is any unlawful or improper behavior that seeks to gain a private advantage through illegitimate means. Any kind of bribery is a form of corruption; but corruption also includes abuse of power, extortion, fraud, deception, collusion, cartels, embezzlement and money laundering.' Criterion 3: Business Integrity 'Implement high standards of business integrity through the prohibition and effective prevention of bribery, money laundering, and anti-competitive behaviour'. The Interpretative Guidance states 'Bribery, money laundering, and anti-competitive behavior are serious issues that can occur in all operational activities, irrespective of size, location, and function in the value chain. While bribery may occur at any operational activity, mining is particularly vulnerable to this issue. Bribery may occur at various stages in the decision-making chain, from the allocation of licenses and contracts for exploration and production, to the procurement of goods and services, and the allocation of revenues and social and economic spending.'

60 The Copper Mark, *Risk Readiness Assessment Criteria Guide*, Version 3.0, (October 2023).

Revenue and payments	**Medium: While disclosure is required, not all of the legislation listed meet the assessment criteria we set out (Dodd Frank).** Criterion 4: Revenue Transparency 'Demonstrate corporate transparency and accountability through the public disclosure of all material payments to governments of taxes, royalties, signature bonuses, and all other forms of payments or benefits and support the Extractive Industries Transparency Initiative (EITI).' The Interpretative Guidance states 'This Criterion only applies to mining Sites. EITI versus non-EITI implementing countries Sites operating in an Extractive Industries Transparency Initiative (EITI) implementing country should report in line with the EITI. The EITI is now supported by complementary laws in several jurisdictions requiring public disclosure of payments on a company-by-company, country-by-country and project-by-project basis. Sites that do not operate in an EITI- implementing country should report either in line with the EITI or with one of the aforementioned complementary laws. Requirement 1 also applies to Sites in non-EITI implementing countries'. The Core Requirements state that 'Sites should publicly disclose all material payments to governments, including: taxes, royalties, signature bonuses and all other forms of payment benefits. This means: 1) To demonstrate a commitment to support the EITI through a public statement of support for the EITI Principles and 2) To publicly disclose payments in line with the EITI if the Site is located in an EITI implementing country and, if not, to disclose payments in line with one of the following: The EITI; The Canadian Extractive Sector Transparency Measures Act; The European Union's Accounting (and Transparency) Directives; or Section 1504 of the US Dodd-Frank Wall Street Reform and Consumer Protection Act.'
Contracts	**Poor: The standard makes no reference to contract transparency.**
Beneficial ownership	**Poor: The standard makes no reference to beneficial ownership transparency.**
Anticorruption procedures	**Good:** Criterion 3: Business Integrity 'Implement high standards of business integrity through the prohibition and effective prevention of bribery, money laundering, and anti-competitive behaviour'. The Core Requirements state that 'Sites are expected to ensure business integrity risks are minimized. This means: 1) To demonstrate a commitment to business integrity, which means to: - Have, and to communicate to workers, staff, suppliers, customers, and business partners a policy in line with Criterion 1 on Management Systems, signaling that the Sites do not tolerate any form of bribery, money laundering and anti-competitive behavior. 2) To identify the risk of bribery, money laundering and anti-competitive behavior, which means to: - Conduct risk assessments in line with Criterion 2 on Risk Assessments - Identify Sites' features, aspects, and operational activities that fall within the responsibility of Sites to manage, including those parts of the business and/or positions that are exposed to higher business integrity risks, workers directly and indirectly employed by Sites. 3) To effectively prevent bribery, money laundering and anti-competitive behavior, Sites should ensure that they take the necessary measures, in accordance with relevant local, national, and international laws and regulations, which means to: - Implement and communicate zero tolerance of bribery, money laundering and anti-competitive behavior, including facilitation payments and other corrupt practices - Enforce the policy through clauses in contracts with direct business partners, and communicate the Sites' policy to indirect business partners and encourage them to comply with it - Maintain books and records, financial statement disclosures and accounting and auditing standards - Establish clear criteria and procedures for the approval of gifts offered and received, taking into account thresholds that are acceptable, given the local context of customary exchange - Establish clear criteria and procedure for the approval of charitable donations and political contributions - Train workers on the anti-bribery, anti-money laundering and anti-competition policies and procedures - Implement a whistle blower mechanism to alert management to the risk of or incidence of bribery, money laundering and anti-competitive behavior. 4) To publicly disclose risks, action plans, progress and results, which means: - To report at least annually all relevant information needed clearly to inform stakeholders of the steps taken by the Site to mitigate bribery, money laundering and anti-competition risks, in line with Criterion 6 on Sustainability Reporting.

Whistleblowing policy	**Medium: Outlines the requirement for a whistleblower mechanism and provides detail on what this should entail. Does not require public disclosure of this policy.** Criterion 3: Business Integrity 'Implement high standards of business integrity through the prohibition and effective prevention of bribery, money laundering, and anti-competitive behaviour'. The Core Requirements include: 'Implement a whistle blower mechanism to alert management to the risk of or incidence of bribery, money laundering and anti-competitive behavior.' Criterion 5: Legal Compliance 'Implement high standards of business conduct through compliance with applicable national regulatory requirements, applicable cross-jurisdictional obligations and international law.' The Core Requirements include: 'To implement a whistleblower mechanism that: is known by and accessible to the Site workers to alert management of the risk of or incidence of legal non-compliance; protects the confidentiality of the whistleblower; provides measures of protection against the risk of retaliation; and is supported by a procedure to respond to and investigate the issue raised by the whistleblower within set timeframes.'
Accounting practices	**Good: Requires that companies adhere to accounting standards and that financial statements are fully audited.** Criterion 3: Business Integrity 'Implement high standards of business integrity through the prohibition and effective prevention of bribery, money laundering, and anti-competitive behaviour'. The Core Requirements include: 'Maintain books and records, financial statement disclosures and accounting and auditing standards.' Criterion 5: Legal Compliance 'Implement high standards of business conduct through compliance with applicable national regulatory requirements, applicable cross-jurisdictional obligations and international law.' The Core Requirements include: 'Maintain financial accounts related to fair and transparent business transactions under the applicable laws and in accordance with national and/or international accounting standards. All financial accounts should be verified by an independent qualified auditor who is not under any undue influence or bias.'
Third parties and suppliers	**Poor: Reference to due diligence requirements but no acknowledgement of corruption specific risks.** Criterion 10: Responsible Supply Chains - 'Respect regulatory requirements and promote responsible business conduct in supply chains through the implementation of corporate or site-level, comprehensive, integrated, iterative, and risk-based due diligence. However this seems to have been written only with environmental and human rights issues in mind (same for Criterion 2: Risk Assessment, which refers to ESG issues but only references human rights and environment). No specific requirements re anticorruption due diligence and suppliers/risks around contractors and third parties.
Political engagement	**Low: Requires procedures for offering and receiving gifts and for the disclosure of political donations, but does not ban donations nor does it address issues surrounding lobbying or conflicts of interest.** Criterion 3: Business Integrity 'Implement high standards of business integrity through the prohibition and effective prevention of bribery, money laundering, and anti-competitive behaviour'. The Core Requirements include: 'Establish clear criteria and procedures for the approval of gifts offered and received, taking into account thresholds that are acceptable, given the local context of customary exchange' and 'Establish clear criteria and procedure for the approval of charitable donations and political contributions'.
Allegations of corruption	**Poor: No requirement for disclosure and no information on how allegations of corruption are incorporated into the assessment criteria.**

TOWARDS SUSTAINABLE MINING (TSM)[61,62]	
Definition of corruption	**Low: Corruption not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement does include a section on Corporate Governance and Ethical Conduct which does include some text on combating bribery and corruption, codes of conduct, political contributions, and transparency of taxes, royalties, payments and ownership. However, this supplement is applied on a voluntary basis rather than as a requirement of the scheme.**
Revenue and payments	**Medium: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'Publish tax, royalty, and other payments to governments annually by country and project (for Canadian companies this is accomplished through compliance with the Extractive Sector Transparency Measures Act). Encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of license holders' and 'Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI).'**
Contracts	**Low: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'Encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of license holders.'**
Beneficial ownership	**Low: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'Encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of license holders.'**
Anticorruption procedures	**Low: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'implement policies, practices and controls that prohibit and effectively prevent bribery (including facilitation payments) and corruption in all their forms, conflicts of interest and anti-competitive behaviour by employees, agents or other company representatives'.**
Whistleblowing policy	**Poor: Not addressed as a mandatory topic in the standard and not covered in the TSM Responsible Sourcing Alignment.**
Accounting practices	**Poor: Not addressed as a mandatory topic in the standard and not covered in the TSM Responsible Sourcing Alignment.**
Third parties and suppliers	**Low: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'implement policies, practices and controls that prohibit and effectively prevent bribery (including facilitation payments) and corruption in all their forms, conflicts of interest and anti-competitive behaviour by employees, agents or other company representatives'. The Supplement also states that implementers should 'Adopt and publish a Supply Chain Policy and support contractors and suppliers to operate responsibly and to standards of ethics, safety, health, human rights, and social and environmental performance comparable to those of the reporting company' and 'Conduct due diligence to identify human rights, corruption and conflict risks associated with facility and supply chain activities and practices by joint venture partners with the intention of preventing adverse impacts and supporting the adoption of responsible practices. Exercise risk-based due diligence on those entities to which the facilities' products are sold to.'**
Political engagement	**Low: Not addressed as a mandatory topic in the standard, however we note that the TSM Responsible Sourcing Alignment Supplement states that implementers 'Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether directly or through an intermediary.'**
Allegations of corruption	**Poor: Not addressed as a mandatory topic in the standard and not covered in the TSM Responsible Sourcing Alignment.**

61 TSM's anticorruption criteria assessment was based on its optional *Responsible Sourcing Alignment Supplement*, which helps implementers align with the requirements in other standards; however, anticorruption is *not* covered as a mandatory part of its assessment. TSM was the only scheme we analyzed that did not include anticorruption as part of its core standard.

62 The Mining Association of Canada, *TSM Responsible Sourcing Alignment Supplement*, (June 2021).

Annex 3. Governance and assurance assessment criteria

Understanding the effectiveness of a scheme is essential to understanding how well equipped it is to address the anticorruption criteria set out in its standard. For this reason, we have provided an implementation score alongside our standard assessment. Table 1 outlines the governance and assurance scoring matrix, with the methodology explained below.

Table 3. Governance and assurance scoring matrix

	ASI	ICMM	IRMA	The Copper Mark	TSM*
Multi-stakeholder governance	1	0	2	0.5	0.5
Credible audits and accreditation	1	0.5	1	1	1
Transparency of results	0.5	0	1	0.5	0.5
Corrective action plans	0	0	1	0.5	0
Effective grievance mechanism	0.5	0	0.5	0	0.5
ISEAL compliance	1	0	0.5	0.5	0
Lead the Charge TOTAL (max 7)	4	0.5	6	3	2.5
NRGI: Mandatory vs. voluntary (max 1)	0.5	0.5	1	1	0
Lead the Charge x NRGI scores	4 x 0.5	0.5 x 0.5	6 x 1	3 x 1	2.5 x 0
Governance and assurance score (max 7)	2	0.25	6	3	0

Key	Good = 6–7	High Medium = 4–5	Low Medium = 2–3	Poor = 0–1

As noted above, other organizations have already carried out important work to assess the overall effectiveness of certification schemes. To avoid duplicating existing work, NRGI adapted—with permission—the assessment findings of the Lead the Charge network in its February 2024 report, *An Assessment of Third-Party Assurance and Accreditation Schemes in the Minerals, Steel and Aluminum Sectors: A tool for automakers and other supply chain stakeholders*. Lead the Charge is a network of advocacy organizations working for an equitable, sustainable and fossil-fuel supply chain across different topics and geographies.

In Table 4, we provide a summary of the assessment criteria Lead the Charge used. See pages12–25 for the full assessments. We did not include its assessment criterion of "Credible and Comprehensive Standard Criteria" because the focus of this report has been to carry out an anticorruption-focused assessment of standard criteria. In NRGI's own assessments of the schemes, we identified variations in the strength with which these criteria were required.

While IRMA and Copper Mark set out mandatory requirements for all the criteria we assessed, in some cases, ASI and ICMM referenced elements of our criteria, but these were framed as only examples of potential evidence to demonstrate matching a mandatory criterion or in guidance associated with the standard. In the case of TSM, anticorruption criteria were only included in its optional *Responsible Sourcing Alignment Supplement*, which supports implementers in aligning with the requirements in other standards, meaning that anticorruption is not covered as a mandatory part of its assessment.

Given these differences in approach, we assigned a score to each scheme based on whether their requirements were mandatory or voluntary. IRMA and Copper Mark received a full score of 1, ASI and ICMM received a half score of 0.5, and TSM received zero points due to anticorruption measures being entirely voluntary and not covered in its mandatory assessments. These scores were multiplied with the total score received by each scheme in Lead the Charge's assessment to provide an anticorruption implementation score.

Table 4. Summary of Lead the Charge assessment criteria

Multi-stakeholder governance and civil society cocreation	This criterion evaluates whether a third-party standard is developed and implemented through a robust system of multi-stakeholder governance. To score full points against this criterion, a scheme must be able to demonstrate that equal decision-making power has been formally awarded, through the scheme's corresponding governance documents, to rightsholders and civil society, alongside industry representatives.
Credible audits and accreditation: audit independence and rightsholder participation	This criterion evaluates the credibility of the audit/assurance/accreditation processes that the different schemes use to evaluate the performance of companies' facilities, sites or projects against the standard they have developed. Two expectations are established: first, whether the schemes mandate that these audits must be undertaken by independent third parties, with site-level verification, or whether the accreditation process can be undertaken through self-assessment and/or with no requirements regarding site-level verification. Second, the assessment evaluates whether schemes mandate the involvement of affected rightsholders in the audit process of specific facilities, sites or projects, which is considered essential for ensuring the veracity of the audit process.
Transparency of audit findings	This criterion assesses the level of transparency a scheme requires for the findings of the audits that are undertaken to assess company performance against its standard and, in particular, with regard to any accreditation statements made about company compliance with the standard.
Corrective action plans (CAPS)	This criterion looks at the requirements of schemes regarding the corrective actions needed to address any findings of non-compliance that were identified through the audit process. Two minimum expectations are established: first, ensuring adequate levels of transparency regarding CAPs and second that the scheme mandates rightsholder participation in CAPs.
Grievance mechanism	This criterion evaluates whether a scheme has put in place a robust mechanism through which rightsholders and other key stakeholders can raise grievances regarding the human rights and environmental impacts of a company whose operations have been publicly assessed by a third-party scheme, as well as complaints regarding an audit process or outcome. The requirements of this criterion are structured around the Effectiveness Criteria of the UN Guiding Principles on Business and Human Rights for grievance mechanisms.
ISEAL compliance	ISEAL's Codes of Good Practice provide a globally recognized framework of third-party standards, defining key expectations for sustainability initiatives and their accreditation schemes. The ISEAL Standard-Setting Code defines how a standard should be developed, structured, implemented and improved over time.

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Acknowledgments

The authors thank Lee Bailey, Alexandra Malmqvist, David Tennant-Eyles (Amplify Creative), and Amy Welde for their support editing and designing this report. The authors thank experts who took their time to review and input to our thinking at various stages of the report, including Joyce Raboca and Félix Gagnon (International Energy Agency), Luca Maiotti (OECD), Chelsea Hodgkins (Public Citizen), Chris Alford (The Sunrise Project), Ana Estefanía Carballo (Transparency International Australia), Chara de Lacey and Tilly Prior (Transparency International UK), David Aled Williams (U4), and Ana Bastida (University of Dundee). We also thank representatives from the certification schemes assessed in the report for making time to discuss our findings with them. The authors also thank colleagues across NRGI, in particular: Erica Westenberg and Patrick Heller, as well as our colleagues in the fundraising, finance and human resources teams.

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