



Corruption in international business in Colombia. Case studies: Odebrecht and Reficar

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"Corruption is a direct cause of the poverty of the people and tends to be the main reason for their social misfortunes"

Jorge Gonzales Moore.

Thanks

First of all to God for the opportunity to allow we can train in our passion, in this beautiful and steady profession, our families for their unconditional support throughout the training process, our consultant Federico Atehortua Hurtado which from the beginning believed and I trust in us and that this work of degree would show another facet of international business ,

Overview

This degree work reveals the way it operates the corruption in international business in Colombia, delving into two cases that have shocked the country in recent months, the large bribes from Odebrecht and the large embezzlement reficar. Although the international instruments to combat this crime in the country, continues still lacking a strong internal control. From these cases, some causes and consequences it brings corruption and that strongly affect international business in Colombia, additional intends to implement measures that will help to fight corruption will be known.

Key words: Corruption, Odebrecht, REFICAR, international trade, international business ethics.

Abstract

This degree work's to knowing the way in which it produces the corruption in the international business, investigating in two cases that have shocked the country in the last months, Odebrecht's big bribes and Reficar's great embezzlement. Though the international instruments are had to attack this crime in the country, still it continues being absent a strong internal control. From these cases will be known some reasons and consequences that the corruption brings and affect strongly the international business in Colombia, additional it proposes to implement measures that will help to attack the corruption.

Keywords: Corruption, Obredecht, REFICAR, International Trade, Ethics in International Business.

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List of symbols and abbreviations

List of symbols

USD Indicates the dollar currency symbol

COP Indicates the symbol of the currency weights

List of abbreviations

IPC. The index of perception of corruption

OAS. Organization of American States.

BMI. World Bank International.

BTI. Index of transformation of the Foundation Beterlsman (The Bertelsmann Stiftung Transformation Index)

OCED. Organization for cooperation and economic development.

Introduction

This degree work is a research study on the mechanisms with which operates the corruption in international business in Colombia; highlighting why corruption is one of the problems affecting a State, what are the consequences that this brings to a company and how this issue can affect in a negative way in the development and sustainability of a country.

He was a conceptualization about international business, the types of corruption and related crimes. There are laws and anti-corruption standards at national and international level to combat crimes of this activity adopted by countries as barriers to mitigate the impacts of corruption in their society, and measures shall be stated what these instruments, what is its function and approach.

Corruption affects all countries of the world, there is no country that is completely free of corruption but there are some who have lower levels than others, this is one of the problems more difficult to eradicate entirely; There are indexes and international indicators that measure corruption in a country, such as the corruption perception index, which measures the perception of this activity which has a country, and the index of social inclusion of transformation of the Beterlsman Foundation, which measures social inclusion of an economy. Taking these two indexes a high correlation in finding determinants of why an economy is corrupt or more prone than other.

They were described two cases of corruption in international business in Colombia: Odebrecht REFICAR, describing each case and how happened, in which were the largest embezzlement and bribes that Colombia has had

throughout its history, and consequences brought this to Colombian society and the international business emphasis.

Primary sources such as interviews to Dr. Carolina Saldarriaga, head of corporate of the BASC Antioquia relations and July were obtained Humberto Mejía Arboleda, Comptroller Assistant technical support, General Comptroller of Medellín to learn more about the opinion of institutions dedicated to promoting a secure trade through measures which prevent risks of corruption and related crimes. This monograph shows how is it affected the growth of the enterprises, the international image with other countries or foreign companies, and the decrease of foreign investment, is also by this, that key factors as the culture in the society, authority and transparency of the State, legality in the companies and civil education must continue reinforcing in order to mitigate the impacts of corruption in society

Arise based on all the information gathered about the corruption and the impact that has on not only Colombian society but also at the international level, since in an era as globalized as it is experiencing the consequences go to a higher level recommendations, strategies and conclusions at the end of work. The international business ethics plays a fundamental role at the time of preventing and mitigating corruption, where transnational corporations have to implement in your business code, anti-corruptive programs, an ethical anti-corruptive and transparent and sustainable businesses. All actors in a society can help prevent corruption, being aware of the impacts that this generates, and realise that this may impact negatively the development of a country; you need cooperation, the State and civil society that reduce levels of corruption.

Project formulation

1.1 Background

Corruption is a problem that has been studied from different perspectives regarding the political, economic, social and environmental, after the research were few papers found on the international, then business, are outlined some of the recent research on the subject, where the different views of each author to this problem which has moved from the empirical to a deeper analysis can be evidenced.

1.1.1 State of the art

The author Luis B. Carvajal former advisor to the Manager of the Bank of the Republic, Minister of finance, trade and environment, also a former adviser for campaigns, with extensive experience in the private sector and governance, presents his book " the power of corruption in Colombia ". It is a letter from the author to express and deepen one of the critical issues in Colombian society: corruption, questions such as what are its characteristics. What are your methods? What are the factors to make corruption in Colombia? Are those that the author is in the text and suggests how to help combat them, some of the strategies that the researcher proposes the following: encourage education mainly University, recreate the direct democracy by strengthening the participation of citizens, among others.

(Carvajal L. B., 2012)

Colombian Senator Jorge Enrique Robledo, former Professor at the National University of Colombia, recently published research entitled "Corruption in power" in this work the author establishes a relationship between corruption and politics in Colombia, publishing data as the World Economic Forum Global competitiveness index there Colombia ranked 126 among 140 countries selected from the index of ethics and corruption still 140 as the worst. Jorge Enrique Robledo highlights five

of the most relevant corruption cases that have been in the last decade, including the case REFICAR to being one of the largest embezzlement to the Colombian Government, which is research in this graduation project topic. This text shows the point of view of the Colombian politician Jorge Robledo who has been for several years in the sector that are more evident these contrary abuses to the country's progress. (Robledo, 2016)

Teacher Pérez Bernades Thiago has extensive experience in political science, also is doctor in social psychology from the John FitzGerald Kennedy's University, in the company of Geraldo Leopoldo Da Silva who is master of management of social of the Brasilia's University (UNB) work and also a PhD student in psychology, they conducted a study on "corruption in the civil service: correlation between corruption, quality of democracy, governance, inequality of income and unemployment ". This article exposes the perception of corruption in 83 countries, identifying this problem is this to where the democratic quality is low, the various rating from 0 to 5, with 0 being very low level of corruption and soaring 5. This indicator Colombia obtained a 4 and its democratic quality score is 56, being 100 very good quality of democracy. It can be identified that in all countries corruption is present, but there are more susceptible than others, showing that the effectiveness of the Government to combat this phenomenon is negative, and the participation of their officials in these facts is even greater. This data showed that the main factors surrounding this issue are the inequality of income, consumption, and unemployment. (Bernades & Torrecillas, 2015)

The Economist Alberto Maldonado Copello with experience as a consultant for the greater Bogota Mayor's Office, the World Bank and Professor at the Universidad de los Andes, Javeriana, Externado, Savannah and La Gran Colombia; published "the fight against corruption in Colombia: the lack of a comprehensive policy", the purpose of the document is to investigate corruption in Colombia factors, such as government policies and recommendations to deal with this conflict. Text helps to know the lack of mechanisms by the main government bodies to address issues of

corruption that Colombia has lived for ten years and yet has not implemented a comprehensive policy against corruption where will show actions that entities are running. In addition, this research offers some strategies that should take into account to put up the integral policy such as strengthen groups specialized in different types of corruption in particular by government officials, take actions focused on include as much information as possible about the contractors with the largest number of contracts, learn more about the cases where beneficiaries of license or exemption from taxes, among others. The idea of this text is to be able to expose some measures to address corruption, and what little has been implemented through standards. (Copello, 2011)

The author Eelke De Jong, a member of the economics department of Radboud University Nijmegen and Christian Bogmans in the area of economics and business at Tilburg University, combined their experience to carry out a research entitled: " Does corruption discourage international trade? " , Which was published in the "European Journal of Political Economy", the article compares how corruption in general hinders international trade, since if the custom of moral ethics in a country is low, it also has a tariff structure Complicated and an ineffective customs system, international bribery is the most common measure to accelerate procedures in these countries, thus generating a high level of corruption.

This article allows to know how the international systems are being affected by the corruption, due to a low level of moral ethics of both the private companies and the public entities and the celerity for a country with economies of scale increasingly high. (Eelke & Christian, 2011)

The master of Economics and lecturer Girijasankar Mallik, in the company of the Saha Shrabani Dr. who focuses his research on the causes and effects of corruption, democracy and economic freedom, wrote on "Growth and corruption: a complex relationship", this text presents some of the negative effects that has

corruption, for example the decrease of foreign direct investment because there is more doubt for investing in a country with a high percentage of the level of corruption because the risk and uncertainty is greater, another negative effect is the extension in the number of projects and the expansion of the size of these, increasing the public investment in GDP, while reducing factors such as health and education, reducing the growth of the country.

But there are also positive effects of corruption, according to studies by (Leff 1964 and Huntington, 1968) corruption leads to efficiency because "grease the wheels" i.e. countries that are developing and have a strong regulation, corruption allows them to streamline processes, more effective, and contribute to the growth of the country. To conclude whether corruption was related positively or negatively to growth, was conducted an investigation with 146 countries by measuring the level of corruption and the perception that had, according to the results in the least corrupt countries corruption impedes growth, but on a level half corruption improved growth and, finally, to a higher level to a large extent reduces growth. (Girijashankar & Shrabani, 2016)

The teacher Juan Carlos Álvarez Álvarez in the area of criminal law, master's degrees and specialization in criminal law of EAFIT and his collaborator Juan Fernando Rojas Trujillo student of Humanities and Sciences published in the journal of the EAFIT University "Colombia puts in the spotlight to transnational bribery". In this article they make emphasis on the 1778 law which punishes corruption in international transactions, this law was issued on 2 February 2016 and includes sanctions both for individuals and companies. An important recommendation according to the text is to learn more about corruption and different practices such as bribery, which is one of the most used and according to a survey of the NGO Transparency International are few people who know of this regulation and it is important that sectors such as mining, construction, infrastructure and transport are mostly prepared to tackle corruption.

Begin to act and not leave the issue of corruption only in words and news, measures must be implemented to strengthen the means of complaint and also to introduce mechanisms of protection to whistleblowers. (Álvarez & Juan Fernando, 2016)

The specialization student in health law Andrea Paola Zuleta, in his investigative article "corruption, its history and its consequences in Colombia", based his research using the written or virtual sources on corruption in Colombia, providing information on developments that have had this phenomenon over the years in the country, showing that the fight against the eradication of corruption has not produced the expected results already still corruption will continue especially in government entities; the author makes mention of statistical figures concerning the position it occupies Colombia in the corruption perception index (CPI) for the year 2013, with a score of 36 points, occupying the place 94 of 177 countries assessed, where according to page Transparency International, more than two-thirds of the 177 countries included obtained a score of less than 50 (Transparency Internacional, 2013).

The author in the text makes reference to the existing types of corruption, one of them is the concussion "when a public servant abusing his position or functions and induces someone to give or promise money or any other utility undue. "The penalty: 6 to 10 years of prison" (Zuleta, 2015). Apart from mentioning the types of corruption, it makes reference of anti-corruption issued laws and the 3 main causes that lead to that there is corruption, among other important points that highlight how important it is to reach the ultimate facts and demonstrate them to find the appropriate solutions for this problem. Being an analytical text, sensible and specific case, thus becoming a base guide about corruption in Colombia.

1.2 Approach to the problem

Corruption in Colombia is one of the most often mentioned issues with more discussion in recent times. It is a paradoxical topic that can have multiple meanings and definitions for each researcher, author, sociologist, politician or economist who inquire and want to find the why to this problem, this phenomenon; which already went from being an issue that was only known by the same persons involved in acts of corruption but that the society thanks to technological progress and telecommunications can be aware of what is wrong with the taxes that have to be paid as investment both to the city and to the nation as citizens , but what is wrong with these funds? Why are the public works of the country so questioned? Why is ethics in business with Colombia questioned by this issue? The reality is that work on corruption in Colombia, with few exceptions, lack of a detailed and in depth reflection on their origin or nature, i.e., focusing only on the description of the case, his complaint and in the creation of recommendations to serve as a solution to the case study, some of these sensible and intelligent, but their effectiveness is based on practice rather than a diagnosis of corruption itself , conceptual theoretical reflection of the why it happens, and the outcome of an investigation at the scene, a field investigation.

For international business, the corruption study is very important since this is part of the factors that can facilitate or limit business in this country. Corruption is a bilateral or multilateral relationship, i.e., there are two or more involved, in this case is the suborner and bribed but what kind of methods or mechanisms are used to make that relationship can be; so the following question arises what are the mechanisms with which operates the corruption in international business in Colombia?

1.3 Justification

Be aware of corruption mechanisms gives a base clear about how this can manifest itself, such as the transnational to rely on this to obtain tenders in the

country, and the like, for example, multinationals turn to this medium in Colombia, to the bribes, to obtain benefits through economic advantages, and in the majority of contracts concluded under these conditions always there will be a handicapped who bribes the bribed or society, putting at stake national funds obtained by payment of taxes of each of its citizens.

Theoretical justification

Through this research may be a theoretical contribution to research on ethics in international business and how corruption affects in a significant way the development of the country, based on this, the ethics as you participate and primary factor in decision making in international business where corruption is a latent phenomenon that is unprecedented given the power to restrict or support the advance of a country.

Social Justification

Through this research may be a theoretical contribution to research on ethics in international business and how corruption affects in a significant way the development of the country, based on this, the ethics as you participate and primary factor in decision making in international business where corruption is a latent phenomenon that is unprecedented given the power to restrict or support the advance of a country.

Staff Justification

Analysis between corruption and international business, is a topic that may not go unnoticed, which must be evidenced and recognized by all the people who

decided to perform as professionals in international trade, since this will test your ethical and moral values and how each developed the theory in practice and gave a sense to his training.

Given that corruption in business is what the authors have chosen as the object of research for your career, they want to contribute knowledge and information society, so that this issue not be more impunity or the knowledge of a few, but that all who are trained as professionals can measure how important is their contribution to society since their role is as a merchant , exporter, importer, seller, supplier, Distributor, negotiator, among so many fees that they can play from this area, from international trade.

1.4 Objectives

1.4.1 General objective

Identify What are the mechanisms that operate the corruption in international business in Colombia.

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1.4.2 Objetivos específicos

- Determine the conceptual framework of the research
- Set the State of corruption in the international business world.
- Describe cases of corruption in international business of Reficar and Odebrecht
- Propose strategies so that corruption is not a factor that influence in international business.

1.5 Methodological framework

It is the answer to the question is how to solve the problem?, thus, the methodology is the way how is intended to address the research, and he is intended to develop the method and will solve the problem.

1.5.1 Method

This research will use the deductive method, because it goes from the general context of global corruption, to analyze two cases of corruption in international business from Colombia, Reficar and Odebrecht.

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1.5.2 Methodology

The methodology used in the work is the study of case, where "the case study method is a valuable research tool, and its greatest strength is that through it is measured and recorded the behaviour of the people involved in the phenomenon under study" (Martinez Carazo, 2006) since this is a strategy that will allow the design of research having as object the corruption which was contextualized at the social level , to the real scenario. Seeking to understand through the two cases raised, Reficar and Odebrecht, to thus identify their circumstances, what were the mechanisms used, and why they are classified as cases of corruption in Colombia; analyzing each of the collected data to interpret them and give an ethical context against international trade.

In order to make a comparison between the two selected cases exercise scheme risks described in technical standard Colombian on ISO31000 risk management was used (Instituto Colombiano de Normas Técnicas y Certificación, 2011):

Causes → Corruption Case → Consequencies.

Following this methodology, for each of the cases the causes are identified causes are identified and then sets its consequences. Then we proceed to do a comparison of causes and consequences for both cases.

The following activities were developed to apply this methodology:

Secondary data collection: internet, books, magazines, articles, pages of State, sought to collect more information about corruption, international business ethics, Odebrecht and Reficar, research cases to so apply the method chosen for the degree work, on the basis of general and move to specific it.

Collection of primary information: Were interviews with officials from public and private entities, since they are characters who are facing corruption, i.e. may be implicated or directly involved corruption.

1.6 Scope

This Works performs corruption analysis in Colombia where Reficar and Odebrecht in the years 2002 to 2016.

Since both commercial relationships i.e., the relationship between the Colombian State, Reficar and Odebrecht come from the Álvaro Uribe Velez government, from the year 2002 to 2016

2. Corruption in International Business in Colombia

Corruption is an issue that involves various forms of action. Includes a wide range of different behaviors needed to conceptualize before advancing the study of the form and affect international business. For that reason, then the main concepts related to corruption and international business, arise to have an initial context about them.

2.1 Conceptualization

Corruption is an issue that involves various forms of action. Includes a wide range of different behaviors needed to conceptualize before advancing the study of the form and affect international business. For that reason, then the main concepts related to corruption and international business, arise to have an initial context about them.

2.1.1 International Business

According to an article in the magazine international relations, strategy and security, international business are defined as all business transactions private and Government that involve two or more countries. Private companies carry out such transactions with profit; Governments can or not to pursue the same in their respective transactions.(Acuña & Nonell, 2015). It is important that all countries establish internal rules and adapt to international rules which allow performing a safe business practice and thus greater reliability when it comes to any negotiation to take place.

Types of international business:

International contracts: an international contract is a voluntary demonstration that may have legal repercussions but complies with provisions such as give, do

or not do something, its conclusion, performance or effects linked to two or more countries.

Foreign trade: International trade is the exchange of goods or services takes place between two or more countries through the process of output of goods (export) and the entry of goods (import) through different countries and their markets. This business is carried out using the currencies and is subject to additional regulations laying down the exchange participants and the Governments of their countries of origin.

Commercial or financial transaction: Is considered "electronic commerce" to all commercial and financial transactions made through the processing and the transmission of information, including text, sound and image. Such information can be the main object of the transaction or an element related to it. As you can see, the definition is broad and includes any form of business transaction in which the parts interact electronically rather than in the form physical. Establish contact with clients, Exchange information, sell, perform support pre and after-sales, electronic payments and distribution of products are some of the ways of trading electronically.

2.1.2 Corruption

Corruption is a problem that covers all countries, but primarily tends to manifest itself in emerging countries, given that the laws or regulations appear to not generate any interest be respected, a society that has become so permissive and accustomed to reveal these acts that ultimately ends up accepting them easily, according to Carlos medical advisory Fernandez the time newspaper EL TIEMPO in the human brain there is a device which allows to avoid behaviors and which manifests itself as an emotional state of natural discomfort when it is stolen or is offenders; However this mechanism fails to operate with continuous negative stimuli, to the point that people are then considered as normal its antisocial act (Fernández, 2017). This is what happens with corruption people gradually will

become accustomed to it, until in the end they end up completely involved and without remorse.

Corruption is a phenomenon that it has shown for many years, but only until recently began to face it, actually there is a single term defined for corruption, it is as wide as the problems it entails, therefore, will be an approximation to the definition. According to the Corporation of transparency for Colombia refers to this as "the abuse of position, power or confidence, for particular benefit to the detriment of the collective interest and realized through offer or request, give or receive, in money or in kind, goods change actions, decisions or omissions"(Carvajal L. , 2016).

On the other hand, the Government drew up the document "Strategies for the construction of the anti-corruption Plan and citizen" by defining the risk of corruption as "the possibility that by action or omission is use the power to divert the management of the public towards private gain" (República de Colombia , 2015).

Therefore, one can understand that corruption not to allow the development of the society, reduces the free market, slows the economy affecting foreign investment, trade relations, generating political instability and degrades the image of the country to the other, corruption always has existed only that recently have begun to implement mechanisms for combating it.

In addition to these principles, there are rules that seek to combat this crime, of which later will be emphasis, but there are other obstacles as well as the corruption that go hand in hand, mainly the money-laundering and the financing of terrorism, when there is corruption is promoted the development of criminal and terrorist activities, all countries are affected, but the poor are the most vulnerable affected by a corrupt political system, weak financial system and a country without

free competition, due to these crimes Rob the country resources for growth and flow of the economy, since this illicit money out of the country and does not return to enter with the idea of avoiding tax payment.

Today the majority of countries are welcoming to various standards against corruption seeking how to avoid that they become generating agents of violence, insecurity, crime and destabilize the economy.

2.1.3 Bribery

Within the crimes that are evident in the corruption stands out the crime of bribery, it is understood as "that crime which sanctions, both to official public who requests or agrees to receive an undue economic compensation, being greater that the law has set, either by not apply because the obligation that has similarly to fulfill the order committed by particular (Barra, 2003), i.e., bribery is the Act of bribe to receive attribution or advantage, whether in a public works bidding, business, among other activities where there is an exchange of goods or services; where the bribed to accept this contribution is as intent as the briber, within the framework of international in the majority of times business the briber is multinational, transnational, or private entity and the bribed is the public actor which is found in his time as Manager of the activity. Some jurisdictions differentiate or make mention of various types of bribery, one of these is simple bribery, the briber gives money or some kind of payment to the bribed or officer to give edge in action, qualified bribery is that contrary to the simple is to prevent or hinder an action or an Act, in Colombia both types of bribery have been evidenced in our society public works , tenders, rise to officials or representatives of an organization to occupy public office or vice versa, have been the target of this crime.

The decease Carlos Creus Morti, great figure of the Argentine criminal law, no mention of passive bribery, and indicates that in the co –delinquency there must

be a bidder and a contributor, since bribery by itself just could not be carried out and should have a passive figure willing to offer or give and elsewhere willing to receive; in this type of bribery it criminalizes or punishes the officer by omitting or have omitted an act cargo or run different functions to the of your charge, to a public official, in which the beneficiary would be a third private. All these types of bribery are penalized by article 140 of the code criminal Colombian, thus looking for eradication of this crime in the Colombian Government.

2.1.4 Fraud

Corruption can be applied in a business or a contract from several perspectives, can be i.e. committed corruption from bribery, bribery is the criminal, this can also be implemented by those responsible for the management of the documentation that supports the negotiation or agreement between two or more parties, it is here where comes the crime of fraud; fraud is committed when the documentation is altered hidden and changed to distort the reality of the contract; There are many types of fraud, but the goal is always the same, demonstrate to stakeholders that everything is being done according to the law, but the reality is that information that is hiding is payroll exorbitant officials, double billing, liabilities registered without documentation support, sales that are not declared, among other methodologies used in fraud and like bribery, there are two or more parties involved and almost that ensuring that among these intellectual actors there must be a public official. Rodrigo Estupiñán Gaitán, in his text "Internal Control and fraud, analysis of I, II, III COSO report based on transactional cycles" does mention about how to identify fraud in an organization, as fraud, manifests itself as to prevent it. Estupiñan in his letter mentions "fraud has been growing in a phenomenal way during recent years, especially in what refers to internal fraud and organized crime"(Estupiñán, 2015), as well as other authors that have been mentioned above, Estupiñan confirms the situation in which Colombia talk of

corruption and related offences their participation occupies an important place in the Government which directly affects international business.

2.1.5 The Cartel

The cartelization is the way that companies use to get rid of the natural competition in the sector that are two or more suppliers they agree to earn a State tender, disadvantaging other proponents. To attack this problem Superintendence of industry and commerce is responsible for work by a free economic competition, through research; those who carry out these acts will be punished. (Universidad Simón Bolívar, 2016)

As you will see later, in the chapter on Odebrecht, there is suspicion that there could be a cartel between Odebrecht and the Nule to win the Ruta Del Sol.

2.1.6 Money laundering

Money laundering is defined as which acquire, protect, reverse, transport, transform, store, keep, manage or manage goods that are immediate or mediate activities of smuggling of migrants, trafficking in persons, extortion, illicit enrichment, kidnapping for ransom, rebellion, arms trafficking, trafficking in minors, financing of terrorism and terrorist-related resource management traffic of toxic drugs, narcotics or psychotropic substances crimes against the financial system, offences against the public, or linked from the proceeds of crimes executed under Administration Concert to commit a crime, or given appearance of legality to the proceeds from such activities or legalize them, hide or conceal the true nature, origin, location, destination, movement or rights over such property or perform any other Act for concealing or disguising its illicit origin.. (Artículo 343 del código penal).

Money laundering seeks to cover up and conceal the illicit money of goods and today is much easier that ten years ago, since the international market is growing more and more, it has technology that allows easier ways put this money in the

financial system, by opening bank accounts, currency transactions, and other means, then the money is an instrument of payment and proceeds to invest in the market making it seem these illicit proceeds into something transparent.

The money laundering often can be a consequence of corruption, since it can be considered as a way to hide illicit money which, in the majority of cases, officials have stolen, and likewise this money can be used for the financing of terrorism.

2.1.7 Terrorism Financing

The money-laundering and the financing of terrorism are not in themselves acts of corruption, but that may be related to corrupt practices offences. Frequently, the corruption money "wash" that enter into the formal economy. And also occurred in Colombia that acts of corruption have ended benefit internationally branded as "terrorist" groups (FARC, ELN, Colombia Auto defenses). Therefore, below is a description of these related to corruption offences

Terrorism seeks to cause harm or death to a particular population, trying to intimidate to thus force or not to perform an act which they consider necessary to accomplish its mission; however, to carry out bombings, kidnappings, assault, rape, among others, the terrorists need financing which often comes from money laundering. According to the penal code since 2006, the financing of terrorism is considered a crime, by defining financing as whoever "legally provide, collect, deliver, receive, manage, contribution, manage, save funds, assets or resources, or perform any other Act that promotes, organize, support, maintain, finances or hold economically to armed groups on the fringes of the law, or to its members ", or to national or foreign terrorist groups" (article 345 of the Criminal Code).

Both corruption and the financing of terrorism and money laundering are obstacles to international business since you need for transparency and compliance with the rules to promote a credible commercial exchange.

2.2 National and international instruments to combat corruption

2.2.1 International instruments

2.2.1.1 Combating bribery of foreign public officials in business transactions of the OECD

The Convention on combating bribery of foreign public officials in business transactions of the OECD seeking countries joining this agreement to establish measures to prevent, detect, investigate, and punish bribery international, providing legal assistance to those countries that are designated practice bribery, besides this are revisions in laws of the signatory countries looking for that they comply with the standards of this Convention while exerting pressure by monitoring in the practices that they welcome these countries against bribery, making sure they are really met and applied to the regulatory framework in each country, in Colombia is Convention was adopted by the Act 1573 of 2012.

2.2.1.2 The OECD guidelines for multinational companies

These guidelines for multinational enterprises, they are recommendations that are aimed to multinational corporations by the Governments of the acceding countries in which operate or have headquarters in these; Thus containing rules and binding principles for responsible business conduct in a global context, based on applicable laws and internationally recognized standards. These lines are the only code of responsible business conduct, which was agreed multilaterally and that Governments have committed themselves to promote; among the OECD

guidelines for multinational companies, is in its chapter VII. The fight against corruption, requests for bribery and other forms of extortion, which mentions, "companies must not offer, promise, give or request, directly or indirectly, illicit payments or other improper advantages to obtain or maintain a contract or another advantage illegitimate.

"Companies should also reject any bribery and other forms of extortion" (OCDE, 2013) in this chapter is mentioned about how avoid all kinds of bribery from well a public official or employee of the business partners of multinational e reported that the company must develop and adopt internal control mechanisms and programs of ethics measures, which meet the appropriate standards preventing and detecting acts of corruption.

2.2.1.3 Inter-American convention against corruption

The Member States of the Organization of American States (OAS) convinced that careful corruption against morality and the development of society, decided to adopt the Inter-American Convention against corruption, which entered into force on 6 March 1997, on 29 March 1996 its aim is that States that are part of this Convention apply to their institutional system standards and measures requiring public officials to report any suspected acts of corruption, mechanisms where officials must compulsorily declare income, assets and liabilities, laws that eliminate tax benefits to any person or entity who violates the rules against corruption, actions to stimulate the participation of the community and non-governmental organizations to prevent corruption.

2.2.1.4 The United Nations anti-corruption Convention UNODC

The UN General Assembly adopted on 29 September 2003 the Convention of the United Nations against corruption which aims to help signatory countries foster technical capabilities both prevention and control in the management of public property and affairs requiring organizations accountable the financial movements that are made of these goods.

2.2.1.5 The UN Global Pact

The Global Compact of the United Nations is mentioned within its 10 principles to combat corruption, the objective of this Pact is the pursuit of corporate sustainability with emphasis to the businesses which have great importance for the fight against this crime, seeking that they promote and adopt responsible business based on the same values and principles in the places where they have presence fulfilling their responsibilities to society and the planet. Beginning 10: anti-corruption: businesses should work against corruption in all its forms, including extortion and bribery. This principle was adopted in 2004, which committed to the United Nations Global Compact participants not only be sought to prevent extortion, bribery and other forms of corruption, but also to the contribution of the development of policies and concrete programmers that address corruption both inside and in the supply chain.

2.2.1.6 Social responsibility ISO 26000 Guide

The ISO 26000 guide is designed for all types of organization that intends to direct its operations according to the three dimensions of sustainable development: economic, environmental and social. The purpose is to companies not only comply with the law as an obligation, that they also want to create strategies to form a solid organizational structure, demonstrating their business practices inside and outside the institution. The ISO 26000 has some aspects that add solidity to the company representing an obstacle for corruption; these principles are transparency, accountability, ethical behavior, and respect for stakeholders,

international regulations, and human rights. (Organización internacional de estandarización, 2010).

2.2.2 National Instruments

2.2.2.1 Act 1474 2011 “Anticorruption Statute”

The 2011 1474 law contains rules aimed to prevent, investigate and punish acts of corruption and the effectiveness of the control of public management, by means of administrative measures and penalties against public and private corruption. The law issues sanctions as: the inability to contract with the State in the case of people who financed political campaigns and when a natural or legal person has been declared responsible for crimes against the public administration. Ban former public servants to be hired again in functions that in their charge. Prohibition to officers conclude contracts of auditing with entities with which it contracted, these are some of the sanctions provided by the law against corruption.

2.2.2.2 Law 1712 2014 "law of transparency and access to public information”

The object of the Act is to regulate the right of access to public information, to make public all information of an obligated subject and can't be reserved or limited nor much less missed, only by the constitutional or legal; provision in this Act referred to the principle of transparency, it is understood as "principle according to which the information in the possession of the obligors, defined in this law is presumed public in consequence of which these subjects are on duty to provide and facilitate access to it in the possible broader terms and through the means and procedures which establish the law..." (Congreso de la República , 2014) which has strict application in public and private entities and their documentation,

which must be transparent and transmitted with truth and clarity to the society and the State .

2.2.2.3 law 1778 2016 "by which rules on the responsibility of corporations by transnational corruption and enacting other provisions on the fight against corruption"

In this law is decreed the administrative responsibility of legal persons for bribery of foreign public officials in international business transactions, the Superintendence of societies must interpret and carry out all the provisions governing the proceedings and administrative procedures provided for in this law; the principles enshrined in the political Constitution and in the first part of the 1437 2011 under this Act shall be governed the law are the principles that are mandatory for compliance; the principles of due process, legal equality, good faith, morality, participation, responsibility, transparency, publicity, coordination, efficiency, economy and speed (Congreso de Colombia , 2016) this being a national law which joins the anti-corruptive mechanisms of Colombia seeking to mitigate and eradicate corruption and all forms of exercise in this country.

2.2.2.4 Resolution 100 - 002657 2016 of the societies Superintendency

In this resolution mentions companies which are obliged to adopt a programmer of business ethics, which are monitored by the Superintendence of companies, applying to this resolution the corporations that have made business of any nature whether with natural persons or legal foreign either the public or private law in the previous year; for this resolution to be applied must arise situations such as; business or international transaction carried out through third parties, this refers to a Colombian society through either a contractor, intermediary completed business or international transactions with a company which was incorporated in another State by that society, also mention is made of the companies belonging to the

pharmaceutical sector, infrastructure and construction manufacturing, among other sectors.

The resolution also establishes which is the deadline for the adoption of the ethical business programs, establishing a period of time, which is that societies that meet any of the criteria established in article 1 the, have a period until 31 March 2017 to start-up your business strategic program; and article 3 which is effective, indicates that this resolution begins to govern since its publication.

2.2.2.5 External circular: Guide to initiate programmes of business ethics for the prevention of the offences contained in article N ° 2 of Act 1778 2016

This external circular has basis in the legal powers of the Superintendency of companies, focusing and alluding to articles 23 and 26 of the 1778 Act of 02 February 2016, this aims to provide the necessary tools and sufficient legal persons, which are useful to put in place programmers and mechanisms contained in the Guide , promoting transparency and business ethics programs, and audit mechanisms, anti-corruption, and prevention of bribery transnational, looked at from the point of view of the 1778 Act of 2016.

The OECD says the following "the various forms of corruption, as Wells as the perception that it is, can eliminate reliance on Governments, companies, markets"(Superintendencia de Sociedades, 2016) being this an endorsement of the 1778 Act 2016 and a mechanism over defense of Colombia against corruption, in this case in point, aimed at transnational bribery and as this is a used mechanism between legal persons and public officials to gain advantage over the other competitors.

2.3 Corruption in International Business

The increase in corruption in international business is somewhat surprising in an era of globalization, have shown good cases in countries around the world, whether in industrialized or developing have been involved in transnational crimes, bribery, fraud, among other types of corruption are criminal under Colombian law and other countries and are behaviors that affect the scope of international organizations business as the International World Bank, OECD and OAS; entities that compared the effort to eradicate this activity have raised and established anti-corruption guidelines, these should prevail in business made between public and private, since it is there that corruption makes theirs and standards are more likely to be already.

As mentioned it the, Associate Professor of the Chair "Economics and ethics" of the University of Navarra, "corruption in the business is probably, as old as in the same business;" in fact, there is evidence dating back to the ancient Egypt, Babylon, Greece and Rome" (Argandoña, 1999) and this is a sign that the human being from the beginning has been trader and negotiator, but also greed and power has been hand next to this increasingly need more and the more expansively and possible disrupts..

The world's economies increasingly are aware of how the corruption affects in a significant way its development, their income and their commercial relations with other countries, remain the largest affected society, thus creating as a result inequity and inequality, since taxes are used in public works in search of development and improvement of the country, with private entities. If the offence committed is bribery, two parts will always find: the active and the passive, where private entities are the active corruption, which do not seek a collective purpose, i.e., the common good, but the profit of public resources and in most cases not become nor to fifty percent of the completion of the work; not forgetting that this is not possible without a passive part, the passive part of the corruption, a civil

servant with great influence or power in the Government, which can make decisions of great impact or have access to society's economic resources. Both parties both the active as passive have responsibility in activity, since they were according to the time agree the benefits that mostly they are cheap and keep silent.

In January 25, 2017, the organization Transparency International, published the ranking of the index of perception of corruption by the year 2016, which is aimed, as its name implies, measuring the perception of corruption that have countries from all continents of the world, on a list of 176 countries.

According to the Transparency International Organization "corruption mechanisms used in transnational crimes are bribery and extortion"(Transparency International, 2017) funds are appropriate and diverted improperly, the Government and the authorities show indifference to this phenomenon.

Corruption brings consequences and affect several regions of the world, the more perceived corrupt countries; they are a clear example, Asia in the Pacific, by 2016, the majority of its countries are located on the lower half of the index of perception of corruption, according to Transparency International "this poor performance can be attributed to poor governance in those countries ", Government unstable and little supervision in its civil society" (Transparency International, 2017). This being as a trigger to make the corruption of his; on the other hand, it is Europe and central Asia, these countries occupy the top positions in the ranking as the States less perceived as corrupt, and having no significant changes in recent years, although you can't generalize and say that it is a region one hundred percent free of corruption manages one of the most efficient anti-corruptive mechanisms. Middle East and North Africa, are one of the regions that less progress has been made in the corruption perception index since it hope against the fight of corruption and put an end to this issue weakens more and more by the impunity that exists in the Arab countries, which gives explanation to these States fall in the

index almost 90% of the country is below a score of 50. For the Americas, the 2016 was a good year in the struggle of anti-corruption; they managed to increase its barriers and measures against corruption, having positive results. And finally, sub-Saharan Africa, was a year of change, since in the 2016 elections were conducted on this continent, the community was involved and it showed their opposition against corruption and anti-corruption trends as they were causing the effect expected in society.

Below are the 5 countries that have a perception of high corruption; the table shows the country region belongs, which position is the index and what is your score;

Table 1. Top 5 countries with the highest index of perception of corruption (Transparency International, 2017)

Country	Region	Ranking	Puntuation
Yemen	Middle East North of Africa	172	14
Siria	Middle East North of Africa	173	13
North Corea	Pacific Asia	174	12
South Sudan	Sub-saharan Africa	175	11
Somalia	Sub-saharan Africa	176	10

Being these 5 States with the closest to 0 score, still below half scale; shown as not having robust anti-corruption measures "are at critical risk of corruption, having no measured as controls when it comes to accountability for their actions, which practically makes almost that impossible the institutionalization of corruption mechanisms"; (Transparency Internacional, 2013), which supports the why these countries occupy the last places in the table and their score.

Corruption brings associated factors, as in the case of Yemen, the corruption is linked to inequality and inequity and these countries are a clear example of this, in Arab countries the mismanagement of the Government, the lack of community

support and the bad functions of the judicial police brings as consequence that national funds are diverted , and are not an income and support society as it should be in order to survive the wars in their countries; like the countries of sub-Saharan Africa, according to José Ugaz, President of Transparency International "people are deprived of their most basic needs and go to bed hungry every night due to corruption..."(Transparency International, 2017).

As it is expressed Ugaz, hundreds of children, women and elderly people, have no access to food, drinking water, or to be able to meet their basic needs and that illegal armed groups take these goods as your property and custodian them, this happens in countries such as Ghana and Rwanda, Government, police or judiciary do not least so that it runs out or stop , since in many instances, Governors, mayors, or representatives of the communities are involved and receiving benefits, returning to the same thing, the good of few but the suffering of many.

Contrary perceived most corrupt countries, is less perceived countries as corrupt, citing the 5 States that occupy the top spots with a score close to 100;

Table 2. Top 5 of countries with lower index of perception of corruption (IPC) (Transparency International, 2017)

Country	Region	Ranking	Puntuation
Denmark	Europe and Central Asia	1	90
New Zealand	Pacific Asia	2	90
Finlad	Europe and Central Asia	3	89
Sweden	Europe and Central Asia	4	88
Switzerland	Europe and Central Asia	5	86

Each country has a score from 0 to 100; countries that are closer to 0 indicates that they have high rates of corruption, i.e., very corrupt, contrary to the countries

in which their score is closer to 100, these show that measures and anti-corruption barriers are raising awareness community and their Governments, although they are not sign of perfection since in some countries of these continents even cases of corruption are presented you could say that they are "less corrupt" against this corruption perception index.

These countries located in the high rank of the index, not very far from 100 scores, have factors in common between them that make your score as good, a very low rate of corruption, measures and effective anti-corruption barriers; These factors in common would be, the freedom of the press, access to information on public expenditure, i.e., the community can have access to this information freely to know and have knowledge about what and how they are being used the national income and that are being invested, and the strength of the rules on the integrity of civil servants and judicial systems.

As well there is no country gets to 100 percent or has a high score of 90, because there is no country in the world that does not have corruption, even in countries that have a very good governance, they are cases of conflicts of interest, illegal finances and irregularity in the application of laws which distort public policy, thus creating a gap which can exasperate the corruption is in the same country or abroad. In these States the Governments have earned the trust of their community, as that norms in some countries are so strict to their leaders that its governance has made the society feel secure. But not forgetting, that these countries are called to not lower our guard and not feel confident to speak of corruption, intensify their anti-corruption measures and offer help to countries that occupy places below the middle line of the index, highlighting that is failing and creating measures starting from the Government so that the inequality and inequity is not so great.

But here ask her, what if there is no perfect anti-corruption or one hundred percent free of corruption, countries above and below the midline of the index? This could

be attributed you there are countries that have an income Per Capita (GDP) so high, which have good administration by their Governments, giving back to the Community income, i.e., these countries, rich countries can take care of redistributing the money in their communities, make great contributions, or spend more money on social services and still have money to combat corruption in case that is already present either an embezzlement, fraud, bribery or extortion, the blow by this activity is not so strong that it may affect other sectors.

This is why countries like Syria, Somalia and southern Sudan to occupy the last positions in the ranking, having scores below 15 and suffering from social exclusion, which is measured by the rate of Social Inclusion of the OECD countries, called index of the transformation of the Bertelsmann Foundation (BTI) which consists of analyzing and evaluating every two years as it is the quality of democracy the market economy and good governance in 129 countries development and transformation. Where both IPC and the BTI indices conclude that you among more social exclusion there is more corruption there, and with social exclusion, refers to that there are many people marginalized and excluded from society; This being a determining factor when making letters on the subject and know what measures must implement this problematic front showing the countries that have a score close to 0 and occupy the last places in the IPC.

Opposite happens with countries with IPC, close to 100, which occupy the top of the index, have a good GDP which can be used for the society where the BTI of these countries shows a positive correlation with the CPI, bone that more social inclusion among less corruption; which the role of good governance for lobbyists and a democracy with quality is a determining factor in combating corruption.

Colombia in the ranking of the CPI for the year 2016, ranked 90, with a score of 37, still below the middle line of the index of perception of corruption, which makes a call to the national Government, this evidence that the measures that we are taking the nation are not strong enough, for the rest of the world, Colombia is a

weak country in terms of corruption , private entities are in this Government a chance to enrich themselves illegally, government officials steal from your community and society learns of fraudulent business when these are already made and there is not much to mitigate, and allegations of coercion and lack of responsibility are common both in transnational corporations as public officials implicated in these crimes.

The Colombian Government has to work on social inclusion, the community needs to know how to choose its officers and representatives; If not taken decisive action that will prevent cases of corruption such as Odebrecht and Reficar, this systemic corruption that violates human rights and impedes sustainable development will prevent that a developing economy such as Colombia can move forward fairly.

For illustrate the situation of Colombia following the cases of Odebrecht and Reficar.

2.4 Studies Cases in Colombia: Odebrecht and Reficar

2.4.1 Odebrecht

2.4.1.1 Case Description

Odebrecht is a Brazilian company based in the construction and engineering fields, was established in 1944 and has subsidiaries in South America, Central America and the Caribbean, North America, Africa, Europe and Middle East.

This transnational generated the scandal of corruption in Latin America's largest paying bribes for approximately 800 million dollars in 12 countries, and Colombia paid approximately \$ 11 million in bribes, worth noting that 6.5 million dollars of that amount of money was paid Álvaro Uribe's Government and 4.5 million dollars

in the Government of Juan Manuel Santos. These bribes were delivered to ensure important public works contracts, one of these was the route of the Sun part II, which was awarded in December 2009 and had as completion the 2035 date, this project starts in Puerto Salgar in Cundinamarca to San Roque, Cesar including the construction of 163 bridges, 576 km of dual carriageway and 481 kilometers of improvement and this is the way most along the route of the Sun with 528 km in length, this agreement was handed over to the concessionaire Ruta del Sol S.A.S, comprised the Norberto Odebrecht construction company with the 25.01% stake, Odebrecht Latinvest Colombia S.A.S with 37% of participation, studies and projects of the Episol Sun with 33% and CSS S.A. with 4.99%.

An addendum to the contract of the route of the Sun was the construction and rehabilitation of the Cross River of gold - Aguaclara - Gamarra, which also gained Odebrecht. The project consists of 82 kilometers, 62 km one-way they are construction, 20 km are rehabilitation and improvement of the route, this work would cost of investment of 1.2 billion pesos, and the time stipulated for delivery would be in four years, aims to connect to the North of Santander, southern Cesar, and likewise with the Magdalena's river. Once they discovered the acts of corruption and bribery had been making this company to win bids, in Colombia were arrested ex-Minister Gabriel Garcia and former Senator Otto Bula. Garcia accepted the charges of bribery, abuse in contracts interest, and given illicit enrichment that abusing his position as director of the national agency of infrastructure (ANI), did his best to leave the way clear to Odebrecht in the tender of the Ruta del sol, earning at least 6.5 million dollars. (EL ESPECTADOR, 2017)

On the other hand, the second arrest was for the former Deputy Minister of transport Otto Bull who brought against him charges of bribery to give or offer, and illicit enrichment, was bribed with 4.6 million dollars, and according to investigations would have other many people who received more of this bribery

with the aim that Odebrecht obtains an addendum to the contract of the route of the Sun – via Ocaña-Gamarra. (EL ESPECTADOR, 2017).

Another of the contracts in which participated Odebrecht and obviously ended up winning was the contract to improve the navigability of the Magdalena river between Barrancabermeja and Barranquilla mainly, this contract was signed in September of 2014 and included the investment of more than 2,000 million dollars. In this project Odebrecht has 87% shareholding in the Consortium Navelena and 13% belongs to the family Gerlein Valorcon. After came to light earlier cases of corruption, it is estimated that this agreement also had been able to occur in facts where Odebrecht had won the bid with bribes, besides this time agreed to implement this project was not completed and therefore suggested the expiration of the contract, on the other hand if it is clear what the debt by 120,000 million pesos which acquired Navelena with the Agrarian Bank time in the Odebrecht subsidiary was bankrupt, and is that once more money from Colombians should finance the corrupt acts of the State with the multinationals. (PORTAFOLIO, 2017)

2.4.1.2 Causes

1. Lack of control of the State on public tenders.

The Colombian State does not have a system of transparency that will allow a control in tenders, awarded in the works should not be easy, basic and necessary requirements should be required. In statements made to the Colombian television show "Seventh day", Eduardo Abedrapo Coordinator of concessions of public works in Chile says it relies on the experience of the company in the implementation of projects in this area, besides this constancy of long standing of the company is to be delivered and finally financial statements not only that issues the company, but which must be audited by external auditors. In addition to this there must be tax inspectors to inspect the work, and weather contracts must be

met or they will incur daily fines. (Abedrapo, 2016) the above is not fulfilled in Colombia, the contracts with Odebrecht had no inspections and if them there was these people were bribed, since until 2016 not had found nothing suspicious with this company, on the other hand did not meet to the times agreed in contracts, and even while in bankruptcy, its financial statements were not reviewed or were simply ignored Since the loans were also made.

2. A political culture that looks as if it were normal practice of receiving bribes in return for favors to individuals.

The main cause that these acts of corruption are carried out is due to the limited capacity that the Government can combat this problem, but this is even more difficult when public figures of the Government are those who perform and accept these bribes and even parents of dependents leave these big projects in favor of those who fill them pockets. These acts are becoming commonplace and it is that, if in the political class want to Ascend, have "important" friends and receive a few million dollars, only must follow the heritage of the majority, i.e. the corrupt culture of favors in Exchange for something.

In Colombia always has been a lack of morality and culture, since you have a strong idea about easy money, or acts as simple as asking for rebates, evade taxes, have levers to get one place, among others. These are actions that demonstrate the corrupt culture that lives in the country, from small events to millionaires embezzlement, and every day they are becoming common and even people become accustomed. According to Juan Ricardo Ortega former director of DIAN "when there is poverty, markets are not deep, universities do not dominate the quality, and the State is poor (collects less than 15% of GDP in taxes), there are only three options to obtain wealth: creating monopolies, theft of tax or through public procurement corruption, cronyism and patronage."(Ortega, 2017)

3. Agencies (Attorney, Prosecutor and Comptroller) acted in a manner slow and late on the issue, allowing it to advance the implementation of the work without investigating the alleged bribes

Bribes of Odebrecht is taking place since the Government of Uribe (2002-2010) and still remained in the Presidency of Santos, too long bribing to give only in December 2016 is known cases of corruption of this transnational infrastructure projects is that nobody revised the movements of Odebrecht nor in the award of contracts in the development of these. In the sector of the Judicial Branch, there is much power to investigate and punish, and many times they deviate from their original function and decide to issue acts contrary to the law, this is what happens constantly and is evident in the news, leaving people who have committed acts that deserve a high prison sentence in freedom or simply taking the "blind eye" to get something in return. (Arboleda, 2017)

4. Colombian legislation facilitates the granting of public procurement to a single proponent.

According to columnist José Miguel de la Calle, in more than 80% of tenders in Colombia presents a single offeror or they are made in a direct way, the best suppliers in each market are not involved either for lack of advertising, for fear or because they do not trust the seriousness of public administration. Therefore, the lack of standards and more stringent requirements make that miss out on free competition and the market of public tender's only stories of corruption and cronyism and also the loss of good honest companies can grow and Excel enhancing development. The country must work in Colombian legislation ensuring the bidding processes are carried out in a transparent manner, requiring the participation of several bidders, which must be chosen by the previous requirements to make these the best providers in each market, trying to mitigate the most business cartels making so much damage to the country. (de la Calle, 2017).

Magazine SEMANA conducted an interview with Juan Martín Caicedo Colombian Chamber President, indicating that the main problem of these contracts to a single bidder is that in Colombia there is a single statement and therefore officials may modify the specifications and benefit wish who. Through figures confirmed the above, the sample was randomly done in 47 municipalities, 12 departments, 13 mayors in Bogota and was obtained that in municipalities 65% of appointments

were made to a single bidder, in the departments a 35% and municipalities in 58% of the local City Hall contracts a single proponent won them. This corrupt act is created between an official and a contractor that excludes other bidders, mooring or clear having the winner of the tender and at the end delivering the money. So you end up with unfinished works or of bad quality and truly honest firms are hiring outside. (Caicedo, 2015)

On the other hand, was an important argument of the interview with the Lord July Humberto of the Comptroller General of Medellin, identifying that in some cases entities of the Government as the Comptroller that should be attentive in that good management of adjudication is conducted in public works contracts do otherwise standing in accordance with the Managing Attorney in the selection of contracts and projects to be audited to choose to the one indicated by the Manager. (Arboleda Mejía, Assistant Comptroller support technician, 2017)

5. Alleged there may have been collusion between Odebrecht and other proponents to make the Brazilian firm has won the tender.

The Prosecutor initially did not suspect that the contract to restore the navigability of the River Magdalena had some kind of corruption, however, after the growing scandal decided to study more closely the award since nine opponents were presented and in the end were two consortiums Navelena (Odebrecht) and browse Magdalena (Acciona) of which the second was withdrawn 20 days before meeting the winner of the contract. Therefore seeks to establish if there was a collusion between Odebrecht and the enterprise Pact Spanish Acciona, retired to change together attend the second phase of the Metro in Lima, the first phase it built trigger without the Brazilian partner company, indeed between 2015 and 2017 Acciona has gained approximately 15 contracts in Latin America, but none has had to Odebrecht beside her at the end the construction of the metro de Lima was awarded \$ 1,500 million and the consortium formed by both companies won the bidding for the contract. (Segovia, 2017)

A possible attempt at collusion that generated alarm was the meeting in Panama 8 months before the opening of the Ruta del sol, there participated Miguel Nule in the company of his cousin Guido Nule, Tomas Uribe Moreno eldest son of former President Álvaro Uribe Velez, André Rabelo Manager of Odebrecht, who according to investigations was known with Tomas Uribe and had a family deal , Juan Eslava a Panamanian official and Leonardo Carreño partner of the Uribe Moreno brother's and President of Eco Green Panama S.A. whose web page says that maintains a strategic alliance with eco-efficiency S.A. company of Tomas and Jerónimo Uribe.

The meeting was aimed at trying to convince members of the Brazilian construction company Odebrecht that good idea was to ally them with the Group Nule and presented jointly to one of most desired bids in history, the Ruta del sol. (Nule, 2016) Later became apparent that negotiations had no effect, but what if it generated effect was the scandal once the Nule betray the true intention of the meeting, according to Thomas and Álvaro Uribe was just a casual meeting.

6. Very low penalties to the corrupt

This is another cause of that in Colombia happen continuously these cases, since it does not punish strongly to those who violate the law in this way and also are not required to answer for the stolen money as they do in Chile, where should respond to interests and prison. For example, if Odebrecht agreed, the authorities of the United States, profits by \$50 million as a result of bribes made in Colombia, then, why are sanctions not more than this? There is also a very important, the social sanction and is that we must go beyond indignation, must begin to act, because if the Colombians these acts do not continue happening and the country will continue to the detriment.

The different cases of bribery and corruption that made this transnational happened around 12 countries in Latin America, but according to investigations

carried out these criminal acts not occurred in countries such as Chile and Uruguay due to its strong clean business processes.

7. Bad business practices

Odebrecht had a structured operations division is your Department of bribes. This division had its own hierarchy and accountants, who carried reports of people who had received money, but mentioned with nicknames, also had a strategic planning when making payments to avoid mishaps and a secret system of Drousys communications to report internal and external payments. (Caracol Radio, 2016).

2.4.1.3 Case consequence on international business

1. Weakening of the confidence of foreign investors towards Colombia, which may limit the flow of foreign investment resources.

This case concerns the international businesses that have or may have with other countries since it makes it more difficult that others put trust on the country, investors feel insecure when it comes to investing, in this case the infrastructure one of the sectors that are key to the development of a country, and thus the role of the banks which was so essential in supporting a project will be each more difficult and demanding (DINERO, 2017).

Largely the result of these acts is the external image that we have of Colombia, a country corrupt and poor by their rulers, while you have people and companies that now make history are more negative acts that damage the reputation and the opportunity that Colombia can conduct business with large international corporations, losing growth opportunities.

2. Delay in the execution of the works contracted with Odebrecht, which also means delays in the improvement of the road infrastructure that is designed to facilitate the movement of goods to and from the Colombian ports.

The delays in the construction of the infrastructure needed for the country to improve their competitiveness in logistics: route of the Sun II and Magdalena navigation have created great difficulties since both contracts are cancelled and therefore works stand. The project of the Magdalena river aimed between Barranquilla and Puerto Salgar could transit through multi-modal transport and barges, which would lower costs of transport in Colombia. On the other hand, the path of the Sun is a very important road corridor, passes about 70% of the domestic cargo and seeks to connect the center of the country with the ports of the Caribbean. In addition to this the circulation at via is quite tedious that they do not have dual carriageways and continue the con. (Villani, 2017).

Cases as these corruption cause a negative feeling in the Colombian population, which sadly in a short time can disappear from the media and criticism of people, but the real problem that remains is the impact that is having on the country, slowing down projects, works and tenders which are in progress, creating difficulties in the generation of employment and GDP Dynamics , these acts hinder growth of the economy and therefore the development of the quality of life of the citizens (Herrera , 2017)

3. Increased country risk, which could make the implementation of business in Colombia.

At 2017 cases of corruption that have been presented in Colombia may affect directly the risk country. I.e., while most increase risk score more you will pay the nation to the investors who buy the debt, because it would compensate them for the level of risk they take. In addition, when country risk increases participation having foreigners in the Colombian market it is very low and investment funds, although they have much liquidity looking to invest their resources in a safe manner. The image of the country and trust that generates is allowing relations

with other countries or foreign companies to fluctuate or on the contrary are increasingly stiffer and therefore this forces them to increase their costs to prevent any loss or demand conditions that increases the value of a project, or business.

4. Companies with honest practices do not participate in tenders, therefore, corrupt companies continue winning contracts and the country lost development opportunities.

Another consequence in the business is that, when making bids for major projects in the country, external companies who have honest practices will not participate because they know that the results do not depend on its offer, but that they are already to that bribe better. Thus the corruption that exists in Colombia deprives the State of many correct businessmen who prefer to go to countries with less corruption. It is interesting to note for example that Odebrecht never won public tender one in Chile. This generates external for investing companies' wonder why will I rely on a Government and corrupt entrepreneurs? Or in many cases say if other companies go and steal from this country that I can't do it? We will continue to be underdeveloped and countries with lower rate of corruption will continue to progress as they have done so far without leaving anyone between his nation and remove its capital leaving most of the corrupt free and with money, while citizens suffer the problem with higher taxes, more tolls and other expenses that are used to correct many times these errors.

5. Work loss

During the year 2016 time that was executing this work at least some 12,000 people from different departments were employed, but in November of the 2016 most employees were sent to vacation and without a new date of entry. So far they have not received nothing and only Odebrecht have you heard what the media are saying. Most of the workers are worried because they have not received your last payment, nor its liquidation, but these aren't the only ones concerned as the mayors of those municipalities has become them a big social

problem because that there are no labour options and this work contributed to being a source of employment. (Correa, 2017).

6. Rising prices of goods and services

This is given since breaking the law of the free market, which is based on the competition of price and quality, but in acts of corruption who takes control of the market is that more bribes or favors done, and therefore has more awards regardless of the cost of their products or services staying with the market in a monopolistic way. (Arboleda Mejía, Contralor auxiliar apoyo técnico, 2017)

7. Loss of (\$) value of the companies involved: Corficolombiana (Grupo Aval trustee) partners of Odebrecht.

When corruption come to light they bring with them many consequences, one of these is the loss of the action in the stock market, said company devalues, and this was what happened to Corficolombiana. This company through its subsidiary Epysol, has 33 percent of the route of the Sun part 2, in which Odebrecht has 66% and the Group Solarte only 4.9%. According to the program Noticias Caracol the columnist Jimena Duzán María unveiled a document that was signed in Brazil from January 6, 2017 by three top executives from Odebrecht (Luis Antonio good Junior, Director for Colombia of the Brazilian firm, Luis Antonio Mamery director of Odebrecht Latin America and Luis Eduardo Da Rocha Soares high Executive of the company) which wanted to collaborate with the Brazilian Justice once its Chief Marcelo Odebrecht was sentenced in March 2016. In this document the three executives reveal that José Elias Melo, who served as President of Corficolombiana was not a victim, but that was an accomplice of Odebrecht. This business as they declared was sealed at a meeting that the three businessmen and Gabriel Garcia held when he was Deputy Minister of transport of the Government of Uribe, where Luis Antonio informed the

President of Corficolombiana on bribery of \$6.5 million that the Deputy Minister demanded and agreed to pay him between Odebrecht and Corficolombiana loading to the contract. The document also revealed that both parties decided to not tell another Member, the Solarte since did not have a high turnout. In result some of that José Elias Melo participated in these bribery payments, your personal responsibility will be compromised and the heritage of Corficolombiana, society which at that time represented and belongs to Aval Group. (NOTICIAS CARACOL, 2017).

After this case, on 14 February this year registered the biggest drop that Corficolombiana has had on the stock with a 11.8%, i.e. that of \$32.840 has fallen to \$29.200 therefore is a fall of \$3.640.. (RCN RADIO, 2017).

Figure 1. Corficolombiana behaviour in the BVC during 2017



(Quintero, 2017)

2.4.2 REFICAR

2.4.2.1 Case Description

Reficar is one of the most important refineries in the country, with 140 hectares, dedicated to producing fuels and petroleum. In 2007 held a contract with the objective of modernizing the refinery and that it should be done until 2012, initially was budgeted \$3,993 million cost, but this price doubled, reaching the sum of US\$ 8.016 billion, the same happened with the time in which the work was executed, continued until 2015 (SEMANA, 2017) .

When the Auditor General's Office began to investigate what was happening with this work found thousands of contracts between them which was awarded to Switzerland's Glencore mining company, which did not have any experience on construction of refineries, and the problems began from there. The second step in this black hole was the arrival of the Dutch company's engineering and construction, Chicago Bridge & Iron Company known as CB & I which appeared in Reficar as consultant and ended up being responsible for the construction of the refinery Glencore withdrew and sold him the 51% of the shares to Ecopetrol, highlighting that Ecopetrol initially had already sold her shares to Glencore and then Ecopetrol becomes them to buy at a price much higher that had sold them. This problem came to one higher instance already that Glencore made being the majority shareholder was lead to CB & I, not as a consultant but as contractor for detailed engineering and the supply of the construction of the refinery.

As if little Foster Wheeler American teacher signature should be revised with Magnifier how and when you were spending money nor operated and easiest approved all expenditures which made CB & I, which was also a grave mistake the fact that from the beginning this contract wasn't turnkey, i.e. that they had the exact price It was and surrendered, but that it could deliver invoices, perform advances freely and the amount growing and growing; After that came with international banking indebtedness when Reficar had no funding, and as if little

expenses of the project are they revised five times justifying them with above costs of materials, hand work and workers strikes, but there remained the problem since this company gave the contract to the firm CB & I, which decided to make thousands of contracts more for the development of this modernization.

Figure 2. Step by step the embezzlement Reficar

Paso a paso del desfalco de REFICAR	
2004	<p>CONPES 3312, que declara el proyecto como de importancia estratégica para el país :</p> <ul style="list-style-type: none"> • Recomienda a Ecopetrol que el proyecto tenga la mayor participación privada posible, para que el privado asuma el riesgo de capital. • Recomienda que los socios privados deben brindar las garantías para asumir los costos de incumplimiento. • Establece la cifra de US\$736 Millones como monto máximo de inversiones del proyecto. • Establece que la modalidad de contrato sea "llave en mano".
2005	<p>Conpes 3336: Recomienda a Ecopetrol adelantar un proceso de selección de inversionistas.</p>
2006	<p>Agosto: La suiza Glencore se convierte en dueña del 51% de la Refinería y nace Reficar S.A. Glencore no tenía ninguna experiencia en el sector de refinerías.</p>
2007	<p>Noviembre: Reficar contrata a CB&I bajo la modalidad de contrato de "llave en mano". CB&I tampoco tenía la experiencia requerida y dispara su comportamiento bursátil tras esta vinculación.</p>
2009	<p>Enero: Glencore solicita a Ecopetrol aplazar actividades y suspender órdenes de compra. El 28 de enero asisten al Foro Económico Mundial en Davos a negociar con Uribe su retiro del proyecto. Mayo: Ecopetrol le recompra el 51% de las acciones a Glencore. Según la CGR, la causal de retiro invocada por Glencore nunca se probó y Ecopetrol aceptó su salida sin hacer uso de los mecanismos para contrarrestar los incumplimientos (como el cobro de una garantía por US\$ 75 millones).</p>
2010	<p>Junio 15: La Junta Directiva de Reficar aprueba el cambio de la modalidad de contratación a contrato de costos reembolsables con la firma CB&I. Agosto 5: Se le otorga a CB&I un Contrato de Estabilidad Jurídica.</p>
2015	<p>Noviembre: CGR publica Informe de Auditoría sobre Reficar. El cambio de la modalidad de contratación es la principal causa de los sobrecostos ocurridos entre 2011 y 2015, por un valor de USD \$4.023 millones (12 billones de pesos).</p>

(López, 2016)

Was then the General Comptroller of the Republic, Edgardo Maya informed the accountability process which would be carried out by 6,080 million dollars against 38 people including Ministers, former Ministers, members of the Board of Directors of Ecopetrol and Reficar, officials and contractors of these two companies, who must respond to the Comptroller's office what happened from the fact and to be responsible must pay with their fiscal assets. In this case left many concerns about how partner, cost increases, the fact that the contract was not ready, but that it was billing what the contractor will request, lack of clear planning was chosen and the question that all Colombians are who will run with this debt? as

always happens in the cases of corruption in Colombia, Colombians will end paying the debt through Ecopetrol until the year 2046, so general Edgardo Maya informed the controller. (Aponte, 2016)

2.4.2.2 Causes

1. Lack of control state

Reficar modernization project starts in Álvaro Uribe Velez mandate and it is continued by the current President Juan Manuel Santos, none of the two leaders want to take responsibility that this large embezzlement happened under his rule, since according to Álvaro Uribe as he mentioned it in his Twitter account "former Ministers and ex-presidents of Ecopetrol will answer the cynicism of Saints who managed 5.5 years to Reficar and comes to blame our Government" (Vélez, 2016) and where virtual newspaper El País, Juan Manuel Santos said in the meeting with the National Moralization Commission the following "the original sin of all this that has happened was in the previous Government. That has nothing to do with my administration, but I told them to control entities that if there is someone responsible for my Government, in this case the entire weight of the law out of his" (El País, 2016).

Reficar signed around 2.390 contracts, were made 717 additions to resources and 1,052 subcontracting, this only by Glencore, the company CB & I would generate many more contracts; figures more figures less, the Comptroller-General of the nation indicates that CB & I ran around 316 contracts in pesos, dollars and euros, 977 additions were carried out and 228 subcontracting were linked which made it to the modernization of the refinery will cost more than double that was originally budgeted. Juan Carlos Echeverry Finance Minister realized these irregularities denounced them in 2012, six years after work began, i.e. these private entities made his own during that time and no agent, representative, Commission or entity responsible for ensuring the proper use of the resources of the society became aware of this; the entity that was responsible for the auditing work reficar, track

and control of planning was the firm Foster Wheeler, where the President of the workers ' Trade Union, César Loza said according to the virtual newspaper EL HERALDO "the truth is that auditing would be against this mega-project there, the American Foster Wheeler never presented a serious report" , but also begins to demonstrate the magnitude of the panorama: CB & I was given the contract in all their integrity, when that is done in different firms so that each part of the process, the contractor assumes all what you billed, everything was paid. The panorama was open for those cost overruns arose" (EL HERALDO, 2016).

It is this work or by State entities or private had any supervision, audit, monitoring or regulation on the activities developed by CB & I and Glencore about the contracts that were doing, who were subcontractors or why this modernization has doubled its value.

2. Agencies control (Attorney, Prosecutor and Comptroller) acted late, slow manner on the issue of allowing it to advance the implementation of the work without investigating the contracts of this.

The Office of the Attorney-General was the first entity's control to have under the sight to Reficar, by the year 2015 opened a formal investigation to 12 managers and former managers which could allegedly have responsibility in the case; a year later the Comptroller would learn about irregularities in the modernization and expansion of the refinery; calling the attention by the doubling of the cost of the work.

Edgardo Maya, was another key piece for the dismantling of this fraud, Maya sent a letter to the general prosecutor, Luis Eduardo Montealegre, requesting your help to have evidence proving what was going on, either in computers, servers and emails. None of the entities of State control such as the Prosecutor's Office, Attorney General and Comptroller sought speed and haste in this case, i.e., the fraud was discovered after 9 years since the beginning of the project and after being discovered were delayed about 2 years to collect the evidence to indict

those involved in this scandal and thus to find those responsible for this activity
What was your responsibility and action in this patrimonial detriment.

3. Colombian legislation facilitates the granting of public to private tenders

In the Government of Uribe Vélez is was considering the modernization and expansion of the Cartagena refinery project and how much would be the investment value, 2006 this work would have a value starting from US \$3,993, where 100% of the participation of the work was of Ecopetrol, i.e., this great project was in the hands of an audience; for that then Uribe with his team took the decision to sell a stake of the megaproject, which debated between Petrobras Brazilian company or Glencore Swiss company, being the winner for offering Glencore winning 51% of the participation of the project and Ecopetrol would stay with 49%, the idea was to find a private partner who will accompany the affiliate with that process. For the year 2008 due to the global crisis, Glencore advises that does not have the capacity to continue the participation in the work and desist from their investment and would again sell its participation to Ecopetrol for around US \$545 million, thus leaving Ecopetrol again with 100% participation and the EPC (engineering, procurement and construction contract (, by its acronym in English) with the company CB & I, which was signed when the entity Switzerland Glencore was still involving in Reficar..

4. The lack of plainning

Las críticas que más ha recibido el gobierno es el haber permitido otorgar la licitación de la obra a la entidad Suiza Glencore sin establecer bien parámetros de garantía que si al momento de esta no cumplir sus obligaciones recibiese sanciones, ya que cuando esta anunció su retiro de la obra le vendió su participación a Ecopetrol y Ecopetrol la compró sin más ni menos. Muchos representantes y senadores del Congreso afirman que tanto Glencore como CB&I no tenían ninguna experiencia o competencia para ejecutar la

modernización de una refinería, y que esta puede ser una de las causales del por qué se presentaron tantas irregularidades en los contratos y en las subcontrataciones y del por qué el incremento tan garrafal del valor de la obra.

5. Malas prácticas empresariales

Business practices that took Glencore, Foster Wheeler, CB & I were unethical and no morals for its public interest, these companies clearly do not have as aim the sustainable growth or sustainable development, in where the stakeholders of these companies suffer from the consequences of bad decision making to benefit a few and affecting all.

2.4.2.3 Consequences of the case on international business

1. Patrimonial detriment

As already mentioned above, the modernization of the work had an increase of 100% of its initial value, this was \$3,993 and ended up costing around \$8,016, i.e. US\$ 4,023 more than originally planned; This work had a higher value than cost enlargement of the Panama canal, which is equivalent to four times the value that the Government received from the sale of its part in Isagen; where the refinery has fallen to the expected return, affecting directly the Colombian State since the refinery belongs to Ecopetrol, and that same way affect Colombian society since the sums of money that were spent on contracts, subcontracting and expenses that were not needed is money that could have been invested in education , health, infrastructure, emergency aid for populations that are being hit by the winter wave, all that money doubled could have been invested in a common good and not a good one few.

2. Increased country risk, wich could make the implementation of business in Colombia.

Reficar currently has a debt with the international banking around \$3,000 million and US\$ 2,000 with Ecopetrol, i.e. the Cartagena refinery will not be profitable for another 13 years, when this finish paying off debts; Colombian society will not receive benefits or remuneration Reficar in a long time, given that Colombia has a debt with the international banking makes the borrowing capacity minor, and projects like modernization, enlargements, and investments in the society and for the society, will be seriously affected, this being a determining factor in give agility to the project and to take the project forward.

3. Corrupt companies continue winning contracts and the country lost development opportunities.

Glencore when it won the bid promised Ecopetrol to modernize and expand the refinery so that it had the ability to move from producing 80,000 barrels of oil to 150,000 barrels, currently after 11 years started the refinery work barely it has the capacity to produce 90,000 barrels of crude oil; CB & I when it signed the contract ECP was responsible for subcontracting which would be modernization, and Foster Wheeler was the supervision charge of audits and follow-ups envelopes contracts which would be carried out, subcontracting, how and what was being invested the budget that was initially for the work; None of these entities fulfilled promise initially, Glencore sold its stake to Ecopetrol after the global crisis in 2009; CB & I did around 717 contracts and subcontracts which increased its value by 50%, 100% to 300%; and Foster Wheeler never presented a serious report about the situation of Reficar and the activities that were held there and had no follow-up contracts putting her stamp of approval.

These entities delayed modernization of the refinery, squandered the investment that was for this project, preventing giving back to society profits expected to obtain Reficar and also recover the projected investment for this work. Something is clear, Colombia will not recover even half of the money that there was invested.

4. Involvement in the image of the companies involved and entities of public control

Once again lost the trust and confidence by society to institutions that exercise budgetary control in Colombia; private companies that were involved in this scandal also can be seriously affected since its processes or activities will be questioned, their customers will lose or have lost confidence in them and retrieve it is hard and in a world so changing, dynamic and competent as he is today, where you can choose between so many organizations offering the same goods or services, and best of all in a secure and transparent way.

2.4.2.4 Comparison of the cases of Odebrecht and Reficar

After analyzed cases Reficar and Odebrecht, please focus on what happened in each case and what are its causes and consequences, both events have in common that it was a blow to the Government and Colombian society very low, since in both cases no body control warned that this would happen, no entity control made tracking fair and according to the situation that no bribery or fraud which arose It had happened. Another common factor is that none of the companies involved in the events made their processes ethically and transparently, i.e., any entity involved raised his hand about which internally it was reaching an agreement in these negotiations.

Both cases show that the corrupt anti barriers in Colombia are not have effect and even this country to other States the standard does not apply or neither requires their compliance with rigorous; the increase in country risk is also a common among Reficar and Obrecht, since winning the confidence of another country in our business of a serious, safe and reliable way will be rather busy and to take seriously Colombian legislation and criminal offences, such as for example the law

1712 2014: transparency law by Colombia It has to be hard work both in Government and in society.

Both cases delayed the development of the country and contributed negatively in projects and modernizations that had for Colombia that would benefit their society, since on the one hand Reficar won't utilities for another 13 years, and by the other Odebrecht who was in charge of important works such as the Ruta del Sol II, stopped everything at the moment that left afloat the scandal in which today is this transnational.

The difference between both is that in the event of Reficar national economic resources were used to invest in the project, several times even when doubled the agreed initial value thus causing a patrimonial detriment, i.e. most of that money came out of the taxes of Colombians; While in the case of Odebrecht between public and private estimated a value of investment where within this was the part that was going to play to the public officer by giving him the invitation to tender; Here is a case of fraud and transnational bribery.

The Attorney General of the Nation, Néstor Humberto Martínez, has made clear the difference in both cases in terms of the size. In declarations made public in April 2017, the senior official estimated that "embezzlement in Reficar was 18 times Odebrecht" (Revista Semana. Redacción Judicial, 2017), The Attorney General of the Nation, Néstor Humberto Martínez, has made clear the difference in both cases in terms of the size. In declarations made public in April 2017, the senior official estimated that "embezzlement in Reficar was 18 times Odebrecht"

2.5 Strategies so that corruption is not a factor that influence on international business.

In Colombia it has become usual corruption and also talk about it, but nobody decides to act, both agencies are subject as the Government that, in the worst cases, is complicit in this.

This fight should generate from society so thus the companies and people who work for them are aware of how these acts are detrimental to all. Honest companies may not continue losing chances of getting ahead through projects and negotiations that can generate benefits both to them and to the population.

The image of the country can continue to deteriorate more and more, should not be thinking and acting according to as you want to live, a country in which everyone can have opportunities, where there are no obstacles to go later, just for those who have the power to lead the country to steal these full of ambition and desire to have more opportunities. But also society must understand that the corruption begins with acts perform the forbidden crossing, sneak into the Transmilenio, do row, evade protocols, etc. So begins the breach the rules, then they become common and corruption already appear to be normal, so it is important to ask what I have proposed or carried out to build an ethical society?

2.5.1 Strategies proposed by the national Government

Take structural measures that reduce inequality, improving awareness, civic, and through formal institutions with trained personnel can carry out. (Jiménez Vega, 2017) Therefore, it is essential to create, promote and implement proposals such as that announced President Juan Manuel Santos in the Forum "corruption in Colombia, the worst form of violence" then deepens a little of each.

1. Strengthen the anti-corruption group from Dijin: The Dijin anti-corruption Group of the National Police will strengthen over 100 civil servants more and will have modern laboratories, resources and infrastructure.

2. More tools to the superintendencies: the Superintendents will have new tools seeking to strengthen investigations and act faster, in addition to this evidence that can be used in the Attorney General's Office during the process.

3. Creation of judges special offences against the public administration: will be prompted for the Judicial Council the creation of these judges to attack corruption and having sanctions corresponding to the damage made in strongest.

4. Establish civic education: The Santos president asked the Ministry of education that civic education was given in schools, since a society based on values and respect for the rules is needed to end corruption.

5. bancarizacion complete the recruitment system: The aim of this proposal is to all payments to contractors, as well as payments to subcontractors they make by means of banking and non-cash, the purpose is to control and to keep track of the money given to companies.

6. Rules for attacking called "lobby or lobbying": will be agreed with the private sector clear rules so that the decisions taken by the State are not subject to special interests.

7. Creation of the integrated system of information for post-conflict: This system will be created so that any citizen can check compliance with the peace

agreement and the investments being made in the public sector, will also be an international audit to monitor the money from these proyectos.re

8. Presentation to the Congress of anti-corruption measures: will be presented to Congress various legislative measures, as a law that protects those who denounce the corrupt people, must continue showing all cases of corruption so that they do not remain in impunity. Also will be created a register of beneficiaries' real law to meet people who receive payments in companies and which cannot be hidden under a facade. The House will be removed by the corrupt prison; these people can't keep up with profits after all the damage that do them to society, businesses, the image of the country and the development of this.

President Santos emphasized that shall be issued a decree that Attorney obliges persons who manage public resources that publish all financial information, on the central Portal of transparency. Another issue that made clear is to strengthen the electoral organization so that they can't finance campaigns which is one of the many cases that the corrupt and advance parties with strong internal democracy.(Morales, 2017).

2.5.2 BASC strategies proposes

BASC (Business Alliance for Secure Commerce), is an international business alliance responsible for promoting a safe trade in cooperation with Governments and international agencies. It is constituted as a non-profit under the name "World BASC Organization" under the laws of the State of Delaware, United States of America. The companies that are part of the BASC are periodically audited and can give guarantee that their products and services are subjected to a strict surveillance in all areas contributing to discourage criminal as drug trafficking, smuggling and terrorism phenomena that are detrimental to the economic, fiscal and commercial interests of the country. Proposals will then be known to combat

corruption which emerged from the interview to Dr. Carolina Saldarriaga, head of corporate relations for the BASC Antioquia (see annex 1).

1. Organizational strengthening

Promote good practice within the Organization, values and norms which allow the person to have the ability not to accept bribes, not to engage in corruption or any criminal act affecting the company. Mainly managerial areas must to show transparency in its activities and thus to encourage contributors to continue an organizational culture, since they see in them a commitment by the company.

2. Self-strengthening

For some time the BASC organization developed a campaign called enhance, trying people to teach the principles that were instilled at home, recognizing that there are common goals that everyone can participate in an organization or society. The aim is that organizations go beyond, carrying out training, campaigns, events, press releases that allow reflection and values highlighted in each person is strengthen and not only be transmitted in the company, but they transcend society.

2.5.3 Strategies proposed by a tax inspection body

Fiscal control is a public function exercises the Comptroller General Medellin, which monitors the fiscal management of the Administration and of the individuals or entities that manage funds or assets of the nation. Given the above it was decided to conduct an interview with Mr Julio Humberto of the Comptroller General in Medellín, and emerged the following proposal on the basis of the replies:

1. Implement the codes of good governance and ethics

These ethical principles are geared to handle entities through values and commitments that register consistent with his performances, obtaining better conditions for financing with a perception of less risk by creditors and investors, respect for those who invest in the entity and a large international market to publicize it. If companies use the codes of good governance that define they may have goals and strength to achieve objectives that allow them to think about the good of the Organization and other interest groups, away from their practices methods easy as corruption and related crimes.

During training in international business obtained other proposals based on the subject of economic development issues, therefore, emerged ideas on how to counter the damage of the problem set in the thesis, corruption in international business. Then, the proposals of the researchers of this study of grade will be:

1. Disclose the OECD guidelines for multinational companies

It is intended that through forums, seminars and training events are given to the OECD guidelines. These recommendations make Governments to multinational enterprises seeking activities to thrive according to public policies, contributing to improve the climate for foreign investment and helping companies work according to honest practices.

2. Veto sanctioned companies

Enact legislation that enables "veto" to the companies that have been sanctioned by corrupt practices so that they can't hire again with the State, the purpose is to effectively implement this mechanism, giving a sanction that generates fear by trying to commit these acts, because so companies will understand that it would militate against both economically, legally and socially their image will be affected.

3. Demanding international certifications

Forcing contractors to have international certificates and BASC, the ISO28000 or ISO 37001 (norm anti-bribery) or request that they implement them. These standards give credibility, security and enable trust in organizations, because a certificate of these requires commitment to good practices.

3. Findings

The proposed objectives for this work were carried out through extensive research on sources of quality, field work where held an interview with the auditor general's office in Medellin and the other the entity BASC, important ally to promote a safe international trade, preventing acts such as corruption and also developed constant monitoring of publications media.

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Corruption in international business is a phenomenon that affects all, which robs the development of a country and damages the system of governance; this problem leads us to investigate more thoroughly to resolve questions such as index of corruption around the world? Control mechanisms are there? What proposals have been made to attack the corruption? And many more that were sought to solve through research, then presented the main findings found during the preparation of the thesis.

- In Colombia there are many legal instruments to fight corruption, but this problem still persists and large scale since control mechanisms that exist do not

strongly attack this problem, they need to implement the measures in a manner that affects to the corrupt, either in judicial and moral way.

- Control entities are not in constant review of the public works contracts either through financial control or physical project forward, as you might know in the cases of Odebrecht and Reficar.
- When there is bribery always there is an active part (which corrupts) and a passive part (which is left to corrupt), usually consists of the passive part made or let's make in Exchange for money or any promise by the active part.
- Countries that have higher incomes able to better combat corruption, since they have resources to invest in prevention, investigation and education.
- The relationship corruption and international business are released through cases Odebrecht and Reficar, since it could demonstrate how companies are affected when a civil servant incurs to perform these acts, also the image of the country is under attack and therefore many projects or investments not thrive since the risk of loss is greater in a highly corrupt country.
- Culture is one of the main causes of corruption in Colombia, if our habits do not begin to change and starts to raise awareness everything will continue as before, seeing corruption as something normal.
- We found that in the "Forum corruption in Colombia, the worst form of violence" the President Juan Manuel Santos announced new proposals anti-corruption to be started to be implemented.

- In countries such as Chile and Uruguay are made tenders in a transparent manner so there was no act of corruption carried out by Odebrecht. This crime may decrease if action is taken and is hard on them.
- In Colombia a large percentage of the bids are made to a single supplier, reducing competition and the opportunity of participation of other companies that have good practices. This exclusion is given by an offeror who bribed to get such an award there.
- While there is little social inclusion, there will be more corruption, this is evidenced through countries that occupied the highest corruption in places, since they also showed have high percentage of social exclusion.

4. Conclusions and recommendations

4.1 Conclusions

- Determined the conceptual framework of research distinguishing the concepts of international business, corruption, bribery, fraud, cartel, money-laundering, financing of terrorism and the main national and international standards on the subject will set out.
- It showed that there are different forms of corruption and related offences and various control mechanisms.

- To publicize cases of corruption in international business was described the large embezzlement Reficar and the biggest scandal the Odebrecht transnational bribery.
- Strategies have been proposed to attack corruption and that it continue not being a factor influencing global business.
- It is concluded that cooperation, the State and civil society is necessary for the indices of corruption are reduced.
- Described the causes in cases of corruption, but found that the consequences were different.

4.2 Recomendations

1. Is encouraged the State to strengthen the control mechanisms in the public works contracts taking proper monitoring that allows knowing the financial movements, and the progress of the project.
2. Recommended companies to implement standards BASC and the ISO 26000 promoting three dimensions for a sustainable development: economic, environmental and social, encouraging good practices of social responsibility and preventing activities that lead to corruption or its related offences.
3. Is recommended to universities emphasize the ethic of practitioners, as well as having a good knowledge in the studied area, professionals should be people you intact, who know the moral standards of which they are part, achieving their goals through freedom, but with creativity of a honest thought.

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5. Attachments

5.1 Attachment 1: Interview with Dr. Carolina Saldarriaga, head of corporate relations for the BASC Antioquia

1. for BASC, ¿what about corruption?

R/= from BASC for us we have defined corruption and from what is almost the definition of corruption in the SAR, says that corruption is damage, bone to corrode, is break, then corruption is where decisions are made or action run actions with an improper intention, and this intention is given that there is a misappropriation of a resource arises because a particular interest or a particular enrichment intention beyond any practice that is ethical, legal or moral. Then basically corruption in itself is not a crime, corruption is the intention of the Act on which some actions are executed.

2. For BASC, what are the causes of corruption in Colombia?

R/= Oh my God because we are saying that for BASC, not for Carolina, but both since when I stand in front to give a talk on transparency, is a talk that I give on behalf of the Organization, but if there is obvious a composition of a personal reflection of the issue, for me, corruption has many causes, one of them has to do with selfishness corruption comes when I am interested in only my well-being, my apparent well-being, because who is corrupt but he knows and has a fear and that generates so many tricks around certain actions that corruption is also based from the selfishness that I be the first to row no matter that there are a hundred people that much more and came first I says me the inadvertent and I "sneaked" into the row and get much faster. Then first has to do with selfishness, the other has to do with the culture of how easy, and this culture is very linked to what what the

Chancellor speaks of the EAFIT University, which has a very interesting column that talks about the "culture of the clever" where we believe that the entrepreneur, the live the smart, we have embezzled a little language and believe that these are those who have the ability so to speak of "lie" to the other and which has the ability to take advantage of the other, then the fashion to the exploitation is also as a source of corruption.

Anthropologically, we are a country that gives easy fruit, bone having a capacity of development which is innate, even from our farmers, we are the men of hoe; There is a very nice video that referred to "why Colombians are poor" we, without justifying it, then come a even cultural structure, a traditional structure, with a great effort the immediate results grams or achieve effective results in the short term, different from other cultures which have based their development in the discipline, research and other characteristics and other principles that have given them different to our collaborative features We live much of the competition and in that same measure we have also lived much of the appearance; as I already mentioned earlier can be an anthropological reason, not become never a justification, because as one of those models, those features and those cultural traits goes molding them as a society then, not necessarily a society that has had the benefits that we had this doomed to be a corrupt society, it would be absurd, as they said the Nule is almost to say that corruption is in our DNA , but say that within insight why holistic generates this corruption could be one of the elements and that mafia culture that came and got us to look to if you can, look at that if got you can be that with minimum effort much money but with high risk, because minimal effort does not mean less risk , and language defines us definitely and there are many expressions that we are defining and indeed from the PNL to us tell us as you think and Act, and from that point of view, I would say that inconsistent people there is no.

There are inconsistent people of how you express and act but never in the way they think and act; why you can tell me that you're super honest but ultimately

you know that you're not and act that way and act in the same selfish way when one begins to introject that pile of sayings that have come as marking our culture and our society, and not only in Colombia but also in Latin America, there is that we begin to see those sayings, as for example, the live lives of fool, by Silver dancing dog, the need has the face of dog, among other sayings, where already we begin to justify, need allows me to execute actions where we put the value to the level of tolerance, for us it is a corrupt super which steals billions but it is not a corrupt which steals 200 pesos because the opportunity was different; and in the fraud triangle talk about motivation, opportunity and justification, who does it always will have a justification.

3. At the time of certifying a company, what are the requirements that it must meet?

R/= many, first the suitability and reliability representative to NATO, a management system for Security Control (SGCS) what he wants is the management of irrigation within the supply chain or within that trade either national or international, based not only on good practices, but in the level of transparency of those companies. A system of management of risk any company can have it thus is corrupt, is like when one asks someone, by a company having Chamber of Commerce and Ruth is legal? Many you respond Yes, but the question is doing if you're going to put a front company the first thing you would do will not be go to the Chamber of Commerce and Ruth? It is obvious, because you need to put facade, show it is not, then the first thing that has to prove a company is that, before certifying it ask for a security study, which becomes almost in a study of reliability of companies to join the Alliance, why? Is where I mention and boss expression Alliance, since we are not simply a certifying entity where a company called, implemented a system, comes certified and we will do an audit and tell him that it is OK and that it is wrong and bye, No, we are Business Alliance and represent the entire supply and thus the

representativeness of the supply chain and the behavior of organizations belonging to the Alliance somehow they generate a risk profiling and more reliability to the authorities and bodies of control and other institutions, even in the same business sector improves their competitiveness in their markets; already then there will be some specific requirements, analyzes legal background, financial stability, legality of the operation and scope of the operation, even we do a verification of partners of business of the companies that presented, and partners are for us customers, suppliers, boards of Directors and partners, call them business partners since they have the ability to impact the company in such a way that they influence its continuity , and those business partners already enterprises limited it der agreement to the scope that has the supply chain companies that if they have an integrated management, then these already assume control of all its suppliers but they already have to start identifying who are critical and who does not.

Therefore, the implementation of the system is based on the management of the risk to be able to generate risk indicators that will allow us to measure the criticality and based on them run controls that are much more effective.

4. What are the types of corruption that most have shown companies?

This question is them I cannot answer, because we in fact reserve the right of admission, because when a company refuses to n is tells you why; You can talk about types of corruption that have been identified in the trade in general, say corrupt actions in international business actions can be triggered in financial fraud, bribes, those bribes materialize in many ways; for example transnational bribery law, for example, you're a shopping area then the supplier begins to give you gifts, a bottle of whiskey, then a trip to the coast, and already then you will not only walk but that already invite your family then are practices that are generated in order that you stay there they are openly and does not necessarily have to be a direct offer to a percentage on the implementation of the project.

For example, we have a code of transparency for BASC, this says that any auditor can receive gifts within an audit. Or for example there are companies that at the moment of receiving gifts or souvenirs of these raffle among the workers of the company, this already depending on the policies of the company, and the survey of corruption by the Universidad de la Sabana, one of the graphs that develops is how to materialize or how have shown within enterprises , same entrepreneurs counts the ways in how those budgets are executed for corruption because already the same sector what you are doing is camouflaging it within budgets, because it costs, which made Odebrecht they had an area called "Area of special projects" and this era which was responsible solely to bribe people then they are camouflaging it as donations, donations to political campaigns where are then subject to that politician delivered contracts; Another example, donations to foundations in which even not only in cash but donations in goods, then in remission make a statement because the foundations delivered a certificate of donation over-estimating the donation that deliver that behind this there are a few tax benefits. Corruption is not only between people, sometimes also is in that organizational DNA is when they say have to achieve sales regardless of as.

5. What mechanisms use BASC to combat corruption?

R/= good when we talk about fighting corruption domestically, say there's code of ethics, a follow-up personnel and when I mention monitoring staff is because our Organization is so small that in some way, allows us to have such familiarity with the whole team, and that generates greater control. Out and the first practices we do different actions; the same mission which is the share best practices for safe and transparent trade is also based on these good practices should be transparency practices, transparency for us is the antonym of corruption.

From the public sector transparency is read within these even international definitions such as accessibility to information but for us the transparency is not to tell all about it, but does not have anything to hide; at the time they come and ask

us we have the possibility to open to us, not supplying confidential information within the company, but if proven that nothing is hidden within your organization. BASC also makes part of the network of transparency, they are part of the founding companies of the network of transparency in citizen participation, also make the string technique of the fulfillment of Antioquia is an initiative in which compliance employees gather and some staff in the areas of compliance with recognized companies of the region and even other cities come to meetings of the initiative and there all the compliance issues initially they tried only washing of assets and financing of terrorism issues and today we have opened us a bit more than that mission of Compliance Committee has been extended to money laundering, but also to their spotlights, corruption, fraud, what to see in general organizational transparency but from the fulfillment of the legal requirements and good practices and the strengthening of corporate governance.

6. At the time of a company certified with BASC, would bring benefits to this?

R/= depends on, each company is going to say that it has different benefits, there is a benefit in general that is the risk management if you do a conscientious risk management immediately going to to have a strategic management tool for decision-making, for the continuity of your business, in short, in addition there is a strengthening in the sustainability of the business When we talk of continuity we mean the permanence in time, to stay in operation, but when we talk of sustainability we are talking about growth in time and that growth must be linked to its stakeholders there is no associated business, we are talking about the organizational development, social development and all the groups that go hand in hand and that only development is achieved with economic growth but with a strengthening business that has to cover all the strategic lines of the Organization, starting with the human resource, having personnel trained, is a reliable staff that has a few teams allowing us to greater acceptance among work teams by the same transparency and same security generated by its staff; We are talking about also a finance course and from risk management, we could say that almost all the

risks have a capacity to be monetized then always that materializes an irrigation in some way or another there will be a financial impact for the Organization but then also we are talking about strengthening their corporate image, all the strengthening of your reputation We are talking also about compliance with organizational integrity against the authorities of legal coverage, a company is not legal because it meets certain legal requirements, it is from the management system companies they have a platform to display the legal requirements that apply to the Organization and even allow them to comply with many of those legal requirements that apply to them since its operation It also allows the identification and integration with other management systems are given by legal requirements, but there are other management system which are a strategic contribution to the company and therefore have welcomed as a contribution to the strategy and operation and BASC within its general scheme in the process management also enables the integration of those other management systems also because us is also based on a series of systems and schedules that we have allowed feedback program and our own system to strengthen it, allows us to in that sense then also greater profitability, it allows us to have a seal of reliability with the Customs authorities, allowed us to greater competitiveness, many companies have entered BASC because customers asked for them and has passed within the logistics chain that the customer says the company if you are not BASC not surrender you charge, if you are not a BASC I no you can buy this input but also it has happened abroad also requiring you to large companies having to be certified in BASC.

7. For BASC and personally does corruption affect international business?

R/= affected in many ways, first when we talk even of simple perception rather than the certainty that corruption, which is for example measuring the corruption perception index in the global corruption index, there are major blockages and major difficulties for the opening of new markets and the sustainability of current markets, is not the same thing that a company from a country that has the possibility of offering a product with the same standards of quality that we can offer at the same time without adding that those same times for other country

these can be a super easy thing but for us it is already an Odyssey to meet those characteristics for our environment, at the same cost... but this country has the highest rate of perception and the other is not, me I need within my international business?

Security and facilitation, and that is what they tell us about the customs, the World Organization of Customs in that is in what is projected in security and facilitation, then facilitation I already have, the security I am doubting it, I'm going for sure, then from the perception there is a difficulty.

Does it affect it how more? As corruption affects not only international trade but everything is basically presented in social development, the main contribution of a country's trade is represented in social development instead of industrial development, is not represented in that generate many products; the contribution and I say how many times people, which is the Mission of an independent organization that goods or services, a mission of an organization, legal of course, is aimed at providing an improvement in the quality of life of those who will access their products or services, in any manner are talking about improvement in quality of life or improvement in the quality of its processes, because a provider it contributes to a company this is supporting its value chain, then the Mission of the economic sector is that it is economic development, and that development is oriented or is also based to a budget part in a capital that and when there is corruption in international business there is direct involvement to the contributions of the public patrimony. It is here where always, that I do not agree that speaks only of corruption in the public sector, always the real sector, the private sector, although when it comes to public money, we're talking about money all, leaving investment in development is involved, why corruption creates poverty and cobra lives, steals food from people, access to health, to housing, to education, we are talking about all those areas that are essential in a social environment and development without talking about the cultural impact that this generates in addition, because that same perception of corruption live it as individuals, the fact of arriving in a country where just being Colombian already make you entering the

quartic () because that is what triggered the alarm in profiling who has lived it feels judged, feel assaulted morally.

8. What the position that faces corruption BASC: active, passive or preventive

R/= us we struggle against corruption, our position is a preventive position.

9. What proposal does BASC to combat corruption in Colombia?

R/= well I believe that these are the same proposals that we have been working, and we have been working in two basic environments; first. Is organizational strengthening from good practices and management risk based on ethical principles and values, and the second, perhaps the most important and that he intervenes directly in the first, is the work by strengthening the if, a few years are developing a campaign called value, in this campaign almost what are inviting people is entering the stock market recovered is worth more in economic terms, it is worth more in terms of ethical principles, start to get fruit to all these principles that you grew up and is to negotiate agreements on ethics and morality that allow us to live better with common are from society, from the family, educational and common goals that can be implemented in companies and within the same value chain because even though as a person I may not have a scheme of social values other than the scheme of organizational values, but I I'm going to be totally incoherent and that are going to be very unhappy, as organization I should not have a scheme of different values to the of my supply chain, because, because my third is not that I am doing you a favor , or that I only pay, say that bad third call is complementing my operation, but the root of all this is in the conception of the actions and the sensitivity and individual consciousness who identifies the risk and not recognize it matter you are a scheme structured or not, and who also runs these controls in a way consents and responsible , but we concentrate on that which sometimes that Act of corruption may be not innocent but you may be participating in a corrupt performance without realizing; It is our role, take a awareness reflective skills, sensitivities, through our campaign, events, press

releases, through the same system of risk management through so there is a consistency and a rescue those values or introject values that already live fortifying it with our actions, understanding of business to the social sphere.

10. From its experience in the BASC, what do you think that it is missing to Colombia so that measures, standards and established anti corrupt laws take effect against corruption to be based completely?

R/= I think that Colombia two things; missing laws are many, missing legal effectiveness, is the norm but very effective sanction is missing then the standard everyone passes by cookie, as here, nothing happens, and how the legal process there is also corruption then... You give me House for jail, I pass you a talk, because I do not I am harmful to society, you desfalcaste the budget of a municipal administration, left without education, without health, etc.etc and is not dangerous for society? Please! Or the only way of murder and violence is to take a gun and go kill? Then say that since the implementation of the law, there is a great difficulty and that will have to be a very large structural reform and the other has to do with a cultural transformation and hence Yes in a personal way, this all sinks or something has to happen to make people react.

Claudia López said today in the Forum, is that we we should turn indignation into action, bone all are shocked, but no one does anything; then the other is the cultural transformation, molybdenum has a very nice speech, which speaks not just of corruption but citizen behavior and that also based his campaign, and this campaign was that which led to the action when he was Mayor of Bogotá, I believe that it has been the most successful, and he speaks of three types of sanctions; the speaks of a criminal sanction, and refers to the civil law, a moral sanction, that is to say that sanction, to consciousness, which is the auto sanctions but also talks about a very interesting penalty which is the social sanction; It is that when someone is brewing in a row and all see it, go together and take out it, it is not Boo and leave it there, it is to start creating those spaces

in which becomes the right thing, just enough, the common good; but then here is a theme of tolerance that turned landscape, that passes we criticize it, but doesn't matter, because we love to speak of others, and we do not assume liability, then at the moment in which we have the opportunity to be more coherent, to strengthen this system of sanctions, the first from the Government, the moral from the strengthening of the human and the social from a cultural transformation It will be much easier and more effective any rule that is put, even the norm at that time cease to lacking of sense because it will already be the common good.

5.2 Attachment B: Interview with Julio Humberto Arboleda Mejía, assistant comptroller support technician – comptroller general of Medellín

1. From the point of view of the comptroller, what about corruption?

R/= from the point of view of the Comptroller corruption is related to encouraging public and private servers that in the management of public resources committed acts of inefficient and ineffective management, i.e., when they violate the principles of fiscal control, and that in these situations the Comptroller is blind eye for example when the Comptroller at the selection of contracts and projects to be audited, is according to the fiscal management for the selection of those who the Manager directs, by hiding contracts incurred in mismanagement, this from the point of view of the process Auditor.

Now from the point of the process of Fiscal responsibility and coercive jurisdiction, corruption is to stop prescribing or expire processes, by the unjustified default in the procedural formalities.

2. Do methods deployed to attack the corruption?

R/= From the process Auditor to avoid acts of corruption selection of contracts or projects to be audited is carried out through the application of technical criteria of selectivity, taking into account as criteria, for example, the high amounts of the contracts, the criticality of the area or audited entity displayed in previous reviews.

In relation to the process of Fiscal responsibility and coercive jurisdiction, monthly follow-ups is performed to the formality of processes, verifying progress in each one of them and preventing expiration dates and requirements, such monitoring is done analyzing annual reports presenting the lawyers, analysis that is done at meetings of groups primary.

3. What are the effects of corruption in international business?

R/= The effects of corruption in business international are on the one hand the increase in prices of goods and services and other exclusion of other possible bidders. The price increase occurs because it breaks the law of the free market-based competition where primary criteria prices and quality, as in acts of corruption, who takes over the market is the supplier of goods and services that distributed more patronage and thus stay with the market in monopolistic form, which constitutes a harmful consequence of corruption.

4. What are the effects of corruption on society?

R/= the effects of corruption on society are the Frays and breakdown of the social fabric, because corruption increases poverty rates, restricts access to the satisfaction of the basic needs of human beings, creating in people skills and cold and indifferent attitudes to the daily events of the society, it is evident today just look at the surroundings of our fellow citizens, in which all kinds of hatreds is breathed and reproaches against the depositories of power, who has the duty to legal and ethical guarantee a just and fair of goods and services that all human being administration required to meet their basic needs at a minimum.

5. Do believe that corruption provides another type of offences? Which one?

clear yes, corruption facilitates the Commission of other crimes, to precise worth remembering that citizen common when it commits crimes as of theft for example also is committing acts of corruption, because when the citizen offenders behavior standards set out in the legislation is abandoned and the ethical principles looking for the individual interest only offenders leaving less to the General interest.

Any act that seeks only the self-serving inexorably is constitutes an act of corruption.

Returning to the topic if corruption facilitates the Commission of other crimes, Yes, and they are as follows:

"The embezzlement." The subject that is illegally enriched or enriched others to the detriment of the State is guilty of embezzlement. "The use in own goods public, the retention of goods which by mistake have fallen into the hands of official employees, the use of materials and equipment in work other than the object of purchase, the losses of State assets, are all acts which bring together the constituent elements of the embezzlement".

"Bribery or Bribery" Is it more repetitive offences against the Administration of public normally committed at the request of the taxpayer, and ranges from the delivery of a small giving to avoid a contravention of simple police to offer abundant amounts out of the payment of taxes.

"The abuse of the power". This is to use the force public problem -solving private individuals and not their own functions, so typical of the military high-ranking, and politicians in the exercise of command posts, is also abuse of power. It is also obedience or compliance with judgments or court orders by the Executive".

"The levy" Agent tax that takes advantage of fear or ignorance of the taxpayer and notified the payment of a tax amount greater than what is, is committing levy. This should not be confused with the provisional settlement of the tax which is often greater than the sum that ends up paying the taxpayer".

"The concussion" It is a kind of extortion by the collector of taxes, which under pressure of his inauguration, warns the taxpayer to pay certain amount of money threatened by the entire weight of the law is applied tax. EJ. They are the agents of social insurance extortioner rather than demand the fulfillment of the law, diligence of bribe payment to change do's blind eye to the violation of the precepts that are under his zeal.

"Influence peddling" This occurs when the official in question influences to get in favor of someone close a public works contract; or any other activity in which a position or a job is involved profit.

"The embezzlement" Consists of diverting public funds to objectives other than that recorded the budget running.

6. The proper use of resources in public procurement, how they controlled?

R/= the controlling controls the proper use of resources in public procurement within its sphere of competence and jurisdiction performing audits in real-time to the hiring, picking representative samples, through application of technical criteria of selectivity, in the processes of Fiscal responsibility and coercive jurisdiction, determining Fiscal responsibility and making the payment of the obligations to be declared failures with Fiscal responsibility.

7. How would it punishes the Comptroller the misuse of public resources?

R/= is true the Constitutional Court in judgment 840 in 2001, he noted that the process of Fiscal responsibility is more nature administrative and herein, not punitive, however, whoever is declared responsible for tax purposes within a process of fiscal responsibility, has the following consequences, according to the law 610 of 2000 in accordance with the Act 1474 of 2011

ARTICLE 58. Merit Executive. Once firm failure with fiscal responsibility, provide Executive credit against tax policymakers and their guarantors, which will be effective through the coercive jurisdiction of the Comptroller.

ARTICLE 60. Bulletin of responsible prosecutors. The Office of the Comptroller-General issued as quarterly a newsletter which will contain the names of natural or legal persons who has taugt failure with fiscal responsibility in firm and enforceable and have not fulfilled the obligation contained in it.

"To this effect, the territorial Comptroller shall inform the Comptroller General of the Republic, in the form and terms that is established, the relationship of people to those who are les has given failure with fiscal responsibility, as well as which have accredited payment, of the failures that have been cancelled by the jurisdiction of the contentious administrative and direct reversals that have handed down" to include or remove their names from the newsletter, as appropriate. The breach of this obligation will be causal of misconduct.

The legal representatives, as well as the nominators and other competent officials shall refrain from name, give possession or hold any type of contract with those who appear in the Bulletin of responsible, under penalty of incurring causal of misconduct, in accordance with the provisions of article 6or. Law 190 of 1995. To comply with this obligation, in the event of not having this publication, public servants shall consult the General Comptroller of the Republic on the inclusion of the future officials or contractors in the bulletin.

ARTICLE 65. Partly civil Constitution. The Comptrollers, by themselves or through their representatives, may become civil parties in criminal proceedings that are ahead for crimes that go against the economic interests of the State, such as illicit enrichment of public servants, embezzlement, illicit interest in the conclusion of contracts, contract held without legal requirements, crimes against property that fall on State property always and when the directly affected entity does not comply with this obligation, pursuant to article 36 the law 190 of 1995.

The entities constituting partly civil shall inform the respective Comptroller management and results.

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PARAGRAPH. The civil parties to apply for the seizure of assets as a preventive measure not are given bail".

8. How starts a process of fiscal responsibility and what are the consequences?

R/= a process of Fiscal responsibility within the ordinary procedure is started with the Auto opening of the process, according to article 40 of the law 610 of 2000 and transcribed below:

ARTICLE 40. Opening of the process of fiscal responsibility

When the preliminary inquiry, complaint, the opinion or the exercise of any action of surveillance or system control, established the existence of a patrimonial damage to the State and serious indications on the possible authors of the same, the competent official shall order the opening of the process of fiscal responsibility. The auto opening formally begins the process of fiscal responsibility.

9. What kind of companies or sectors is more prone to committing acts of corruption?

R/= the sectors and/or companies more likely to commit acts of corruption are the Congress of the Republic since as repositories of Popular power are exposed to enact legal rules which only benefit certain sectors of society, favoring some and hurting others without any justification.

Also the Judicial Branch Sector, because with so much power to investigate or punish, deviate from their original function and are dedicated to issue acts contrary to the law, what is true fits into the criminal types, also is that it fits the same in acts of corruption. Likewise, the public companies and private that mobilized substantial sums of money which gives them an immense capacity to corrupt others.

10. Anti-corruption practices deployable companies?

R/= This is the million-dollar question that has no answer, and has no answer because the current corruption phenomenon has a genetic and cultural component to make matters worse fueled by the shortage of resources to survive, meaning it is not easy to demand behavior honest in an environment where almost the reality is every man for himself by overpopulation and the resulting deficit of goods and services with this reflection by no means it is justifying behaviors with deviation of the corrupt, however, should be aware of this reality, reason for which all the efforts done by the legislator in 1995 and 2011, with the anti-corruption Statute have been null, moreover, it prefers to be that to the corrupt toughen anti-corruption standards most stimulates them to be corrupt.

However, the foregoing, must strengthen a broad education causing people some ATTITUDINAL behaviors and BEHAVIORAL governed by honesty, and thus build a friendly and rewarding environment that allows us to reconstruct the social fabric that so damaged is caused by corruption, which may try to codes of good governance and ethics.

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