

# 合规培训



# Microsoft Runs on Trust

Windy Yue



# Agenda



What's compliance and why Compliance



Anti-Corruption



Anti-Trust



Findings & Cases



Recaps

# THE WALL STREET JOURNAL.

## U.S. Probes Microsoft, Partners on FCPA Allegations

### Romania opens corruption case into nine ministers over Microsoft licensing deal

## Microsoft Bribe Probe Reaches Into Pakistan, Russia Deals

Justice Department Reviewing Allegations Involving Deals in Five Countries

...ing whether the government overpaid

### Upholding legal and ethical standards

21 Aug 2013 6:22 PM |  0

Posted by **John Frank**  
Vice President and Deputy General Counsel, Microsoft

Today the Wall Street Journal reported that Microsoft is cooperating with the U.S. government to investigate allegations that Microsoft employees and business partners may have engaged in illegal activity in Pakistan and Russia.

### Our Commitment to Compliance

19 Mar 2013 10:33 AM |  10



Posted by **John Frank**  
Vice President & Deputy General Counsel, Microsoft

Today, the Wall Street Journal reported that the U.S. government is reviewing allegations that Microsoft business partners in three countries may have engaged in illegal activity, and if they did, whether Microsoft played any role in these alleged incidents.

We take all allegations brought to our attention seriously, and we cooperate fully in any government inquiries. Like other large companies with operations around the world, we sometimes receive allegations about potential misconduct by employees or business partners, and we investigate them fully, regardless of the source. We also invest heavily in proactive training, compliance systems, monitoring and audits to ensure our business operations around the world meet the highest legal and ethical standards.



# THE WALL STREET JOURNAL.

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<https://www.wsj.com/articles/microsoft-hit-with-u-s-bribery-probe-over-deals-in-hungary-1535055576>

TECH

## Microsoft Hit With U.S. Bribery Probe Over Deals in Hungary

Justice Department, SEC investigation follows similar ones into Microsoft business partners in five other countries



Trending: Scientists discover a mysterious kind of human brain cell that's not found in mice (<https://www.geekwire.com/2018/rosehip-neuron-discovered/>)

## Microsoft reportedly involved in bribery probe related to software sales in Hungary

BY NAT LEVY ([HTTPS://WWW.GEEKWIRE.COM/A](https://www.geekwire.com/a))

August 23, 2018 at 3:26 pm

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[Email \(mailto:?subject=Microsoft%20reportedly%20involved%20in%20bribery%20probe%20related%20to%20software%20sales%20in%20Hungary&body=\)](mailto:?subject=Microsoft%20reportedly%20involved%20in%20bribery%20probe%20related%20to%20software%20sales%20in%20Hungary&body=)



U.S. regulatory agencies are investigating Microsoft and some of its business

Sunset Dining, Darwin

Discover Darwin.  
Because you can.

One way direct

# Darwin

# WSJ Article – Hungary


- *As we confirmed to the Wall Street Journal, as soon as we became aware in 2014 of potential wrongdoing in our Hungarian subsidiary, we moved quickly **to pursue a detailed investigation and hold people accountable**. We fired four employees and terminated our business with four partners, and we've been defending ourselves against legal claims they raised as a result. **We're committed to ethical business practices and won't compromise these standards.***

- *Beginning in 2014 we also developed a comprehensive response to concerns we had around how partners and resellers were using discounts. Since then we've **implemented a new global program to ensure transparency around discounts for government customers**. This requires partners to pass on discounts to these customers and ensures a formal confirmation from the customer that they are aware of the discount. In addition, our contracts with partners mandate compliance with local and U.S. law. Finally since 2017 we've been developing and using new AI based technology to better identify compliance risks, including around the use of these types of discounts."*

--- Microsoft Spokesperson

# Case Study & Discussion

- 中兴通讯公司与美国政府达成和解，同意最高支付罚金**11.9亿美元**（其中**3亿美元**暂缓），成为因违反美国出口管制规定而被罚款金额最大的海外公司。
- 美国东部时间3月7日，美国司法部、商务部、财发政部分别布公告，称中兴通讯股份有限公司因违反美国《国际紧急经济权利法》（IEEPA）、《出口管制条例》（EAR）、《伊朗交易与制裁规定》（ITSR）等法规，同意立即向美国司法部、商务部和财政部支付**892,360,064美元**罚款，另外**3亿美元**罚款暂缓，是否执行取决于未来七年公司对协议的遵守。
- 美国总检察长塞辛斯（Jeff Sessions）在声明中称，中兴公司不仅违反了禁止将敏感美国技术向包括伊朗在内的“敌对”政权出口的规定，而且对联邦调查员撒谎，并对其公司内部调查员和外部法律顾问隐瞒真相。和解协议使中兴为这些行为负责，显示美国将使用一切工具维护国家安全。
- 3月7日，中兴通讯董事长兼CEO赵先明在公司声明中说，中兴通讯承认违反美国出口管制相关法律法规，愿意承担相应的责任。公司将继续积极致力于变革，并已制定了新的合规流程及进行了重大人事调整。



# Case Study



# Case Study & Discussion



“我们从这次经历中吸取了很多经验教训，将努力成为出口管制合规治理的典范，致力于打造一个合规、健康、值得信赖的新中兴通讯。”





解禁了!!!



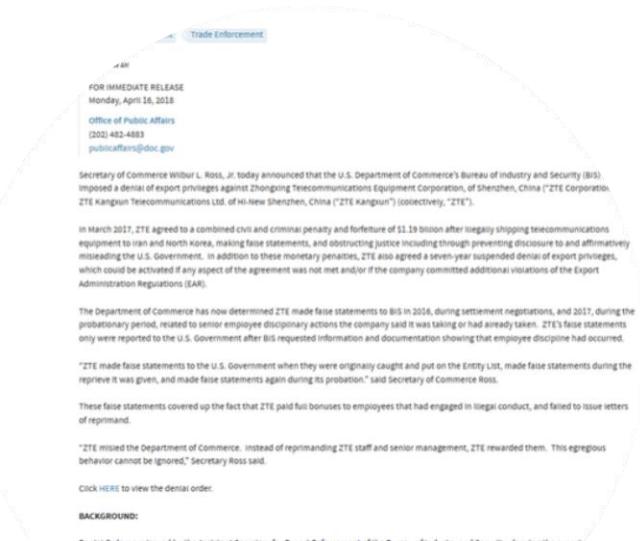
新智元

ZTE

中兴通讯股份有限公司  
ZTE CORPORATION



- 2018年3月7日凌晨（美国时间3月6日），中兴通讯股份有限公司主动向美国政府相关部门和监察官报告相关情况。
- 2018年3月8日，中兴通讯股份有限公司对相关在职员工发出惩戒信，并对扣减2016年奖金作出安排，将从2017年度的奖金中扣减。
- 2018年3月8日，中兴通讯股份有限公司主动向德克萨斯州北区美国地方法院报告相关情况。此后，在首席出口管制合规官和第二家律师事务所的建议下，2018年3月12日公司又聘请了另一家律师事务所开展并行调查。
- 2018年3月14日，对离职员工寄发惩戒信，将在中国法律允许的情况下进行应扣奖金的追索。
- 2018年6月7日，美国商务部长罗斯接受采访时表示，美国政府与中兴通讯已经达成协议，只要后者再次缴纳10亿美元罚金，并改组董事会，即可解除相关禁令。6月19日，美国参议院以85-10的投票结果通过恢复中兴通讯销售禁令法案。
- 2018年7月2日，美国商务部发布公告，暂时、部分解除对中兴通讯公司的出口禁售令。7月12日，《美国之音》消息，美国商务部表示，美国已经与中国中兴公司签署协议，取消近三个月来禁止美国供应商与中兴进行商业往来的禁令，中兴公司将能够恢复运营，禁令将在中兴向美国支付**4亿保证金**之后解除。
- 2018年7月14日早间，中兴通讯在社交媒体上称：满怀信心再出发。与此同时，中兴总部的LED广告牌上也挂出了“解禁了！痛定思痛！再踏征程！”的标语。



Anti-Corruption 反腐败

贿赂是严重违法，具有严重的法律后果。  
了解法律，远离麻烦





# FCPA 禁止

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## 贿赂:

- 承诺或给予任何有价值的东西
- 直接或间接
- 给政府官员
- 为了获得或保留业务, 或获得不恰当的好处



## 不准确入账

- 所有费用必须准确入账
- 必须诚信精确地计入帐簿

## 反腐败政策

- 各种形式的贿赂（包括润滑）费
- 小心各种形式的“表面不恰当”——礼品、款待、娱乐等。
- 代理代表的责任
- 在跟政府官员（政府官员的定义很广泛）打交道的时候要特别谨慎
- 透明、责任、处罚



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Overview of  
Corruption and Other  
Risks in Licensing  
软件许可业务的腐  
败和其他风险

- Failure by Partners to Pass-Through Discounts
- 合作伙伴没有将折扣传递给最终用户
- Unapproved Multi-Tiered Sales
- 未获批准的多层销售
- Preloading and Channel Stuffing
- 压货
- Misuse of Credit Term Extensions
- 滥用账期延长
- Anti-Competitive Conduct/Partner Favoritism
- 贿赂行为/合作伙伴不公平对待



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# Enhanced Licensing Controls 在软件许可 方面提高的 管控

- Discount Transparency Initiative
- 折扣透明
- Discount Pass-Through Requirement in Channel Agreement
- 渠道协议中的折扣传递要求
- Compliance Analytics Program
- 合规分析项目
  - Proactive Deal Reviews
  - 主动的交易审核
  - High-Risk Deal Desk
  - 高风险交易审核
- Partner Audits
- 合作伙伴审计

Anti-Trust 反垄断

# 中国反垄断法禁止

- Agreements that harm competition 损害竞争的协议
  - Collusion between competitors 竞争对手之间串通
  - Resale price maintenance 转售价格维持
- Abuse of dominant market position 滥用市场支配地位
  - Predatory pricing 掠夺性定价
  - Margin squeeze 利润挤压
  - Bundling and tying 捆绑和搭售
  - Loyalty incentives 忠诚折扣
  - Exclusivity, minimum commitments, and long-term deals 排他, 最低承诺, 长期订单
  - Partner discrimination 合作伙伴歧视



# Collusion 协同

When competitors collude, they break the law  
当竞争者之间协同，他们就违法了法律。

*Microsoft employees are expected to detect and prevent all forms of unlawful collusion.  
Failure to do so can lead to serious consequences for the employee and Microsoft.*

# Forms of Collusion 协同的形式

Fixing or  
Maintaining  
Prices  
固定或维持价格



Allocating  
Customers or  
Markets  
划分客户或市场



Bid Rigging  
串通招投标



Group Boycotts  
联合抵制



Collusion Among  
Partners  
合作伙伴间的共谋

**Collusion can take many forms – be on the lookout not only for collusion with our own competitors, but among our partners**

协同有多种形式-可以是我们自己竞争对手之间，也可以是我们和合作伙伴之间。

# Bid Rigging 串通招投标

Fixing or  
Maintaining  
Prices  
固定或维持价格



Allocating  
Customers or  
Markets  
划分客户或市场



Bid Rigging  
串通招投标



Group Boycotts  
联合抵制



Collusion Among  
Partners  
合作伙伴间的协  
同

Competitors cannot fix or rig the outcome of competitive bids, whether by: 竞争对手不得固定或串通招投标，无论是通过：

- Agreeing on what price rival bidders will bid in advance 对竞争对手的价格事先达成一致
- Agreeing to submit artificially low “sham” bids to ensure a rival wins 同意提交虚假投标以确保竞争对手中标
- Agreeing to sit out a bid to let a rival win 同意不参加招投标以让竞争对手中标

Microsoft cannot try to unfairly influence which of its partners or customers wins a bid by encouraging any of the above conduct. 微软不得试图通过上述不正当行为来影响合作伙伴或客户赢得招投标

# Findings & Cases

## 发现和案例



虚假ECIF和使用ECIF资金用于差旅费用

使用微软提供MDF和ECIF 作为折扣

虚假POE

伪造/滥用Azure使用量

# 发现的问题

## 滥用市场基金

## 欺诈 & 贪污



# 滥用市场基金和最终用户投资基金(ECIF)

**Observation:** Fraudulent or improper use of End Customer User Investment Funds (ECIF)/Business Investment Funds (BIF); use of marketing funds for improper and/or non-marketing activities

**发现:**最终客户对于（ECIF） / （BIF）的欺诈或不当使用; 将市场经费用于不当和/或非市场活动

**Risks:** Microsoft records do not accurately reflect intended use of funds and funds could be misused for improper purposes.

**风险:**微软记录不能准确反映经费的使用目的，并且经费可能会被用于不当目的。

**Example:** ECIF requested with false business justification and funds used to discount licenses

**举例:**ECIF的申请理由不真实，实际目的是变相提供折扣

# 虛假POE案例

- Photos were provided as POE to prove an event 为证明一个活动，照片作为POE被提供给微软
- The photo was taken at a different place than the stated place and it is not a real event. 实际上照片根本不是在POE里声称的地点拍摄，活动也不是真的



Photo provided as POE



The place stated in POE should be like this

An Oracle insider explains how some salespeople gamed the system to sell more cloud



Oracle founder, and executive chairman Larry Ellison

Kimberly White/Getty Images

ORCL Oracle

48.28 0.26 (+0.50 %)

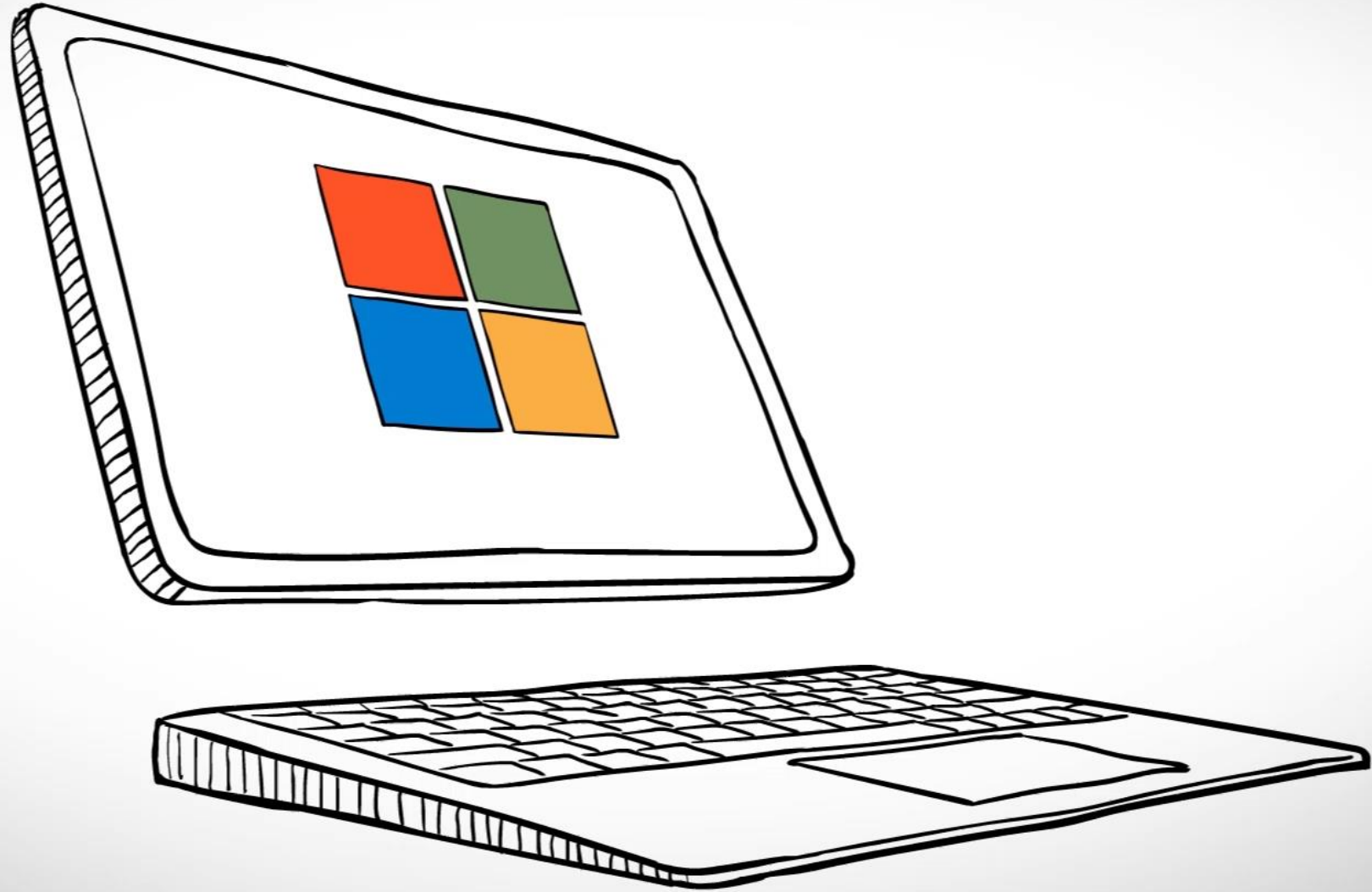
[Disclaimer](#) Get real-time ORCL charts here »

- A year ago, Oracle's massive salesforce received an email from an Oracle Executive asking them, in substance, to *"quit gaming the system in the way they were landing cloud sales"* to work with *"integrity,"* setting out a long list of no-no's for salespeople.

# Game on Cloud Sales

# Recap

## 复习/总结





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# 总结：



- 微软和合作伙伴息息相关；
- 反腐败、反垄断、和合规的业务操作是微软和合作伙伴共同追求和必须遵守的。

# Reporting Responsibility

信任  
是微软不断发展的源泉。

微软的成功取决于我们与客户、合作伙伴以及彼此建立的信任。当您发现任何不当行为，请通知微软以便我们及时解决问题。



请浏览网站 [www.microsoftintegrity.com](http://www.microsoftintegrity.com) 以了解详情

**Telephone:**  
400-990-1442 (China Hotline)  
1-877-320-MSFT(6738) (Toll-free line in US and Canada)  
1-470-219-7087 (Call collect for local callers)

**Letter:** Director of Compliance  
Microsoft Corporation  
Legal and Corporate Affairs  
One Microsoft Way  
Redmond, WA 98052 USA

**Email:** [buscond@microsoft.com](mailto:buscond@microsoft.com)

**Fax:** 1-425-708-7177 (att. Office of Legal Compliance)

**Report online:** [www.microsoftintegrity.com](http://www.microsoftintegrity.com)



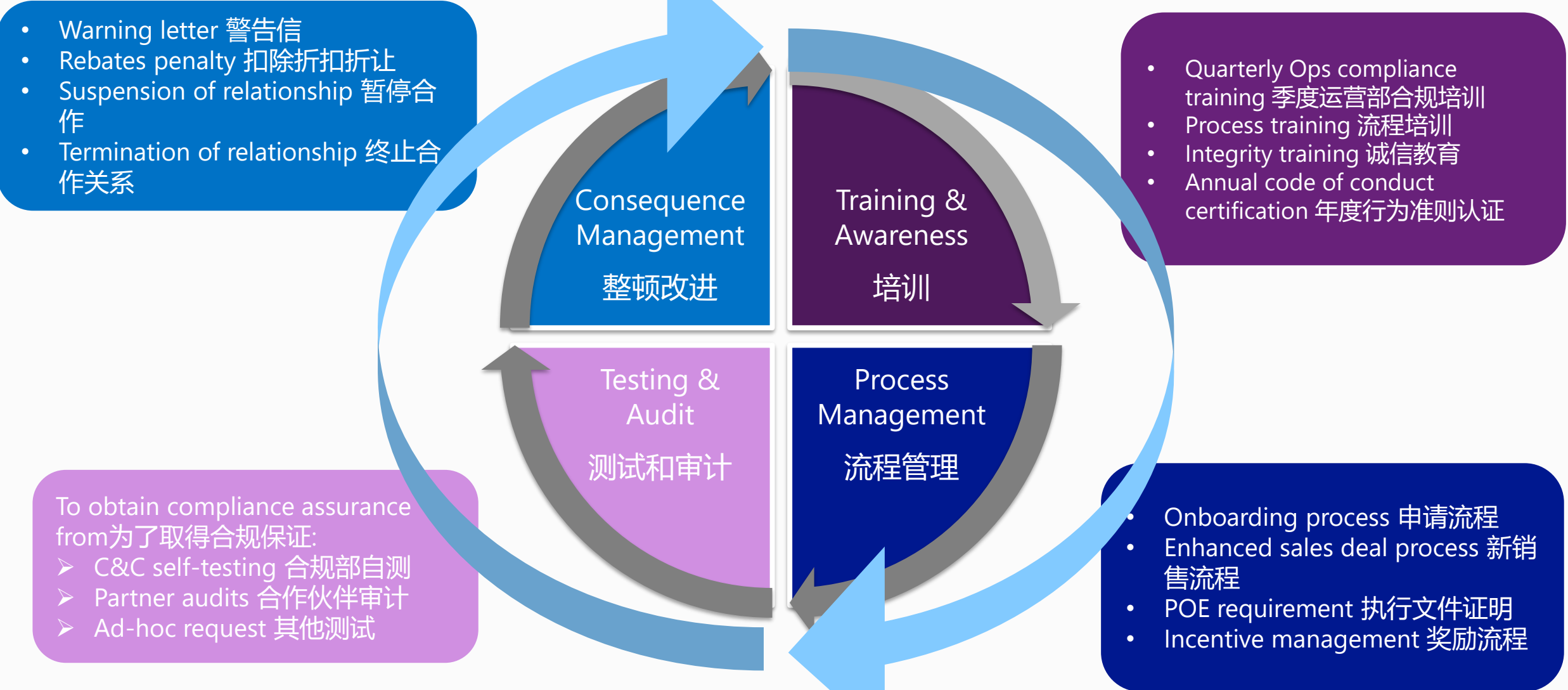
Chinese Acceptable

Anonymous report Acceptable

Detailed Information required

# Partner and MS Controls & Compliance Interaction

Ensuring mutual trust and compliance assurance between Microsoft and Partners



# Consequence Management

Any non-compliance finding may lead to remediation and disciplinary action.  
任何不合规行为都可能导致以下整改和处罚。

Partner non-compliance	Remediation and Disciplinary action
Violate Code of conduct 违反行为准则	<ul style="list-style-type: none"><li>➤ Rebate deduction: 100% 扣除100%折扣折让</li><li>➤ Termination of relationship 终止合作关系</li></ul>
Non-cooperation or non-response with MS audit 不配合微软审计流程	<ul style="list-style-type: none"><li>➤ Warning letter 警告信</li><li>➤ Rebate deduction: 50% 扣除50%折扣折让</li><li>➤ Suspension of Business 暂停交易</li><li>➤ Termination of Rebate Program 终止奖励计划</li><li>➤ Partner Audit 合作伙伴审计</li><li>➤ Training and certification 培训与认证</li></ul>
Process non-compliance 流程不合规	<ul style="list-style-type: none"><li>➤ Warning letter 警告信</li><li>➤ Rebate deduction 扣除折扣折让</li><li>➤ Suspension of Business 暂停交易</li><li>➤ Partner Audit 合作伙伴审计</li><li>➤ Training and certification 培训与认证</li></ul>

# Why do we care?

Right for business 有助于公司业务发展

Right for risk management 有助于风险管理

Right for continued relationship 有助于维持客户关系

Right thing to do 正确的事





# Who to contact?



1<sup>st</sup> contact point: Your PDM

- 如果您有任何问题，请第一时间联系您的PSE

Controls and Compliance

- 有关合规及微软政策问题可联系内控与合规部: [COMOPS@MICROSOFT.COM](mailto:COMOPS@MICROSOFT.COM)

Report Business code of conduct

- 举报违反商业行为准则: [BUSCOND@MICROSOFT.COM](mailto:BUSCOND@MICROSOFT.COM)

A person is climbing a rope against a snowy mountain background. The person's hands are visible, one holding the rope and the other reaching out. The background is a bright, snowy mountain peak under a clear sky. The overall scene conveys a sense of challenge and teamwork.

# Microsoft runs on trust.

Our success depends on the trust we build with our customers, our partners, and each other.

When something's not right, **we trust you** to let us know, so we can fix it.



See how at [www.microsoftintegrity.com](http://www.microsoftintegrity.com)

# Building Trust with Partners & Customers

1

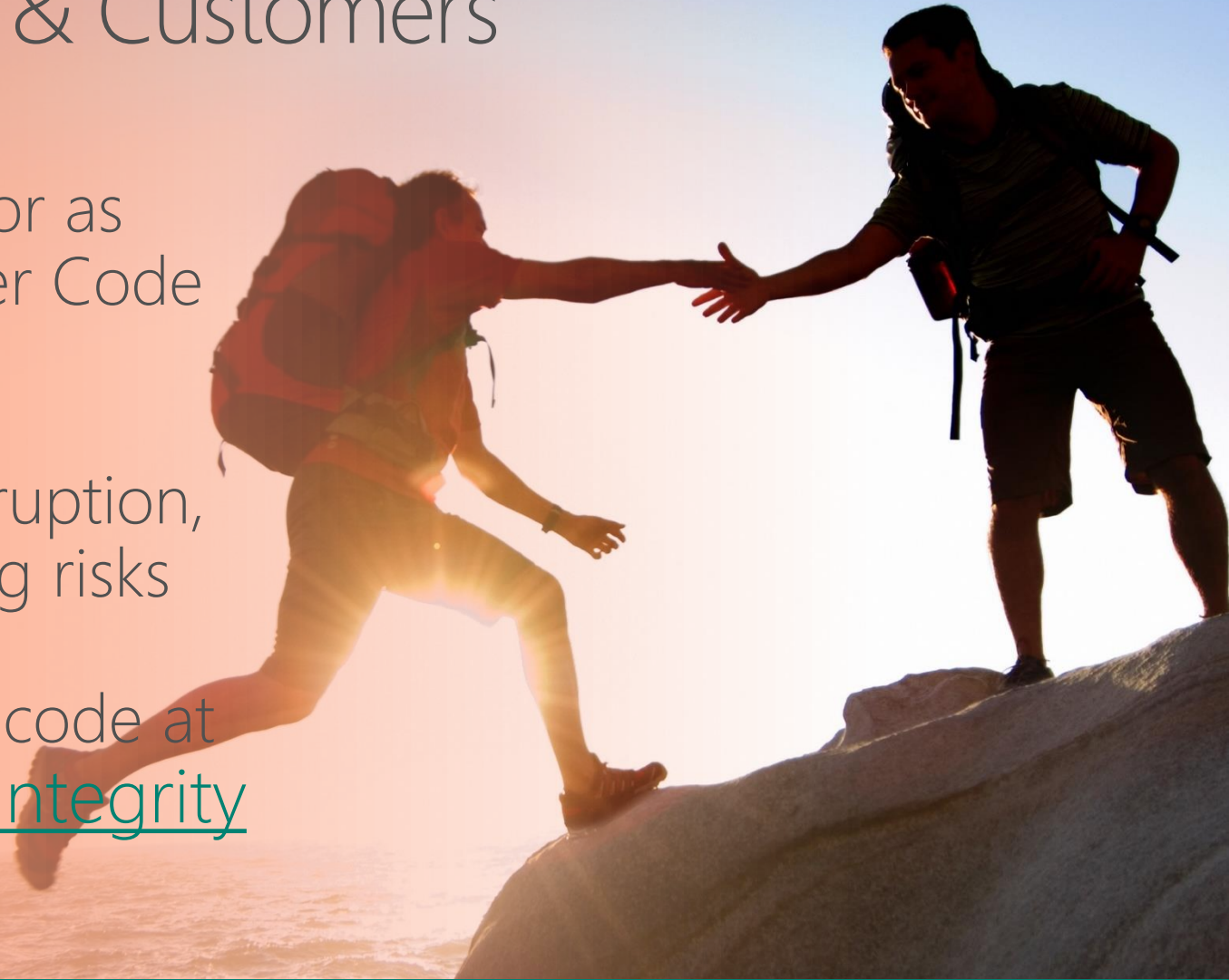
Lead and model ethical behavior as outlined in the Microsoft Partner Code of Conduct

2

Train employees to identify corruption, bid rigging, and channel stuffing risks

3

Report concerns regarding the code at <https://www.microsoft.com/integrity>



Learn more at

# Anti-Corruption | What is a Bribe?

A bribe is offering, promising, authorizing or giving anything of value to anyone, directly or indirectly, to obtain an improper benefit such as obtaining or retaining business for Microsoft or its partners.

Offering, promising, authorizing or giving

Anything of value

To any type of recipient

Directly or indirectly

To obtain a benefit for Microsoft or its partners



# Anti-Corruption | Who is a Government Official?

It isn't always easy to identify government entities or their employees. Learn more about who might be considered a Government Official



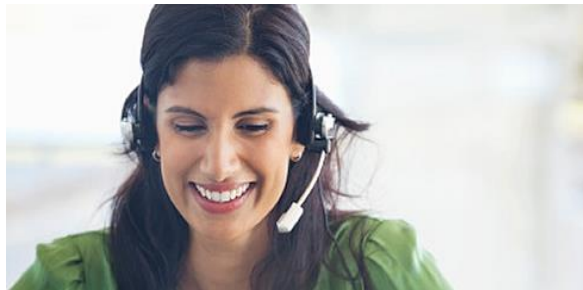
A doctor or lawyer employed by a state agency or a state-owned enterprise



A political party official that is a candidate for public office



A consultant for a government official



An employee of a company owned or controlled by the government



A teacher employed by a city or town (Government School)



An employee of a government entity or agency

Any of these may be considered government officials



# Anti-Corruption | Who is a Government Official?

When working with public sector entities, you need to be aware of who the Government Officials are, specifically whether the entity you are dealing with is a State Owned Entity (SOE).

Employees of SOE need to be treated as Government official in accordance with the Partner Code of Conduct.

Government Employees

Employees of State Owned Entities (SOE)

Entities Controlled by Government

Entities performing functions on behalf of Government

# Anti-Corruption Requirements

Compliance  
with Anti-  
Corruption  
Laws



Facilitation  
Payments are  
Prohibited

Microsoft only does business with  
trustworthy and ethical partners.

Learn more about the requirements of  
Microsoft's Anti-Corruption Policy for  
Representatives here:

[Anti-Corruption Policy for Microsoft Representatives](#)



Representative  
Due Diligence

Money  
Laundering is  
Prohibited

No Payment  
of Travel, Gifts  
or Hospitality  
Expenses

(See video slide)

Accurate  
Books and  
Records

(See video slide)



# Anti-Corruption Requirements



No Personal Funds



Here are some additional requirements from Microsoft's Anti-Corruption Policy for Representatives

No Retaliation

Enforcement



Reporting Concerns



Standards for Subcontractors

# Sales Deal Execution

Customer  
Orders

Pricing/  
Payment  
Terms &  
Discounts

(See video & 2 slides)

Product  
Returns

Channel  
Stuffing/  
Pre-Loading



Side  
Agreements

Multi-Tier

Intellectual  
Property

Antitrust and  
Competition  
Law

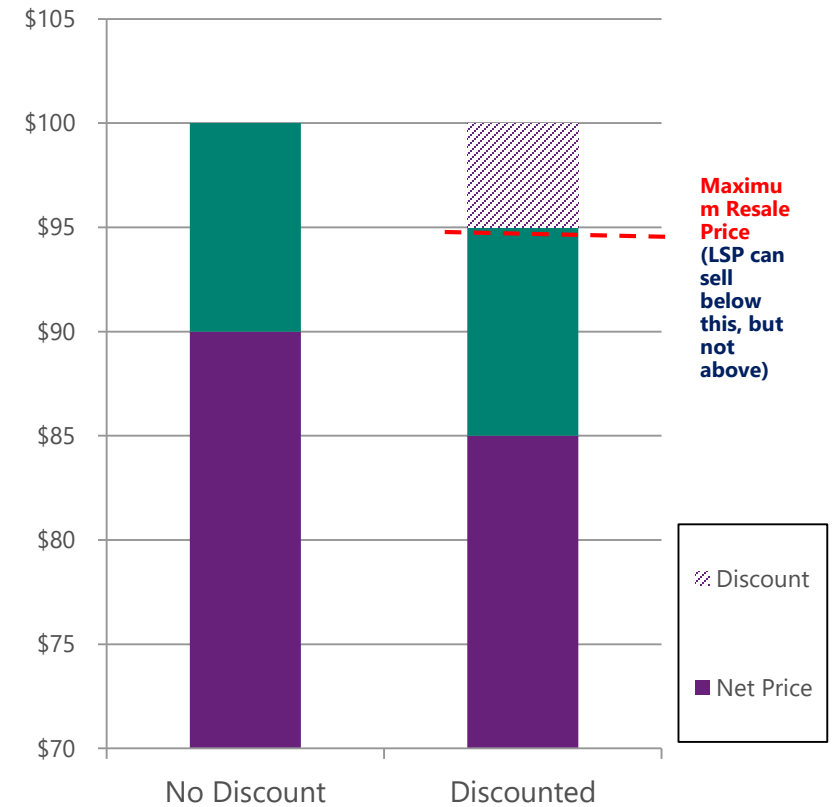
(See video)

The Channel Agreement provides guidance on how to transact on behalf of Microsoft.

# Discount Pass-through Requirement

- For the sale of indirect EA's to Government and SOE customers:
  - LSP's are able to set end customer prices at their discretion
  - In cases where the LSP requests and receives a discount from Microsoft, the LSP must pass through the dollar value of the discount received from Microsoft, with the "maximum resale price" to the end customer established as Microsoft ERP minus the dollar discount amount received.
  - The "maximum resale price" does not include taxes and other government imposed fees.
- LSPs who have not signed the current Channel Agreement will not be eligible to transact with Microsoft.

ERP of \$100, Net price of \$90,  
LSP receives a discount of \$5



# Discount Transparency Disclosure Form

- In an effort to reduce corruption risk, Microsoft is providing more transparency regarding any special discounts it offers to its partners to close deals with indirect customers.
  - Microsoft requires that these discounts are passed through directly to the customer to limit the risk that those discount and rebate dollars are misused.
- Microsoft will inform the respective customer about any special discounts which have been granted to the partner for a specific deal.
- For transactions with an approved discount, customers will be provided with a Discount Transparency Disclosure that will document the discount that has been approved and granted to their reseller.

<Choose One>

## Discount Transparency Disclosure Form

Enrollment Number <small>Microsoft to complete for initial term Reseller to complete for renewal</small>	<input type="text"/>
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### Discount Details

Reseller will place an order on behalf of Enrolled Affiliate with the Total ERP Deal Value as listed below. The "Total ERP Deal Value" is the sum of the Estimated Retail Price (ERP) for all products ordered, listed in the currency in which your Reseller transacts with Microsoft. Resellers pay a net price to purchase products from Microsoft; that price may be lower than ERP. For this Enrollment, Microsoft provided Enrolled Affiliate's Reseller an additional discount off the Reseller's net price, and that additional discount is shown in the "% Discount to Reseller Net Price Total Deal Value" column in the table below. Enrolled Affiliate's actual final price and currency will be established by a separate agreement between Enrolled Affiliate and its Reseller.

Step 1. Complete all fields in the table below (required)

Currency	Total ERP Deal value	% Discount to Reseller Net Price Total Deal Value
<Choose One>	\$	%

This disclosure is valid only for the duration of the Enrollment.

### Reseller acknowledgement

Name of Reseller   
Printed Name   
Printed Title

**This form must be attached to a signature form to be valid.**



# Antitrust & competition law

1

Avoid Unlawful Collusion

2

Know who is a competitor

3

Unlawful Collusion includes:

- Dividing markets or customers;
- Attempting to increase, maintain, or stabilize pricing / "price fixing";
- Engaging in "bid rigging."



Report concerns via [www.microsoftintegrity.com](http://www.microsoftintegrity.com)

# End Customer Investment Funds (ECIF)

ECIF is defined as monetary funding of, or payments for, services delivered to Microsoft end-customers in support of Microsoft products, to drive deployment or migration of MS products, or provide support or Product Quality Remediation (PQR).

ECIF may be delivered through internal services engagements delivered by Microsoft Enterprise Services or through external services engagements delivered by third party suppliers.

Approved uses for ECIF – Consulting, Support, PQR

Qualifying as an ECIF Supplier – Onboarding process, fully approved can then deliver approved services

Scope of Required Service – SOW & PO to start services

Price Charged for Service – Fair rep. of value and use

Proof of Execution – Signed/Received by end customer & accurately summarize, date

# Marketing/ Co-op Investments

Microsoft often provides incentive payments to partners and customers commonly referred to as rebates, discretionary funds, marketing development funds (MDF), promotions, and co-marketing payments.

Rebates

Marketing Payments

Sales Performance Incentive Fund Framework (SPIFF)

Purchase Orders

Proof of Execution (POE)

# Channel Incentives

Microsoft pays incentives to eligible partners thru a number of programs, e.g. LSP, Commercial Distributors, CSP, Azure Consumption.

Incentives can be calculated as % of billed revenue, consumption or usage.

Incentive payments are administered and issued by the Regional Operating Centers.

## Master Channel Incentive Agreement (MCIA)

Partners must comply with the terms of Master Channel Incentive Agreement (MCIA – part of the MPN agreement) and the specific terms of each program.

- Proof of Execution (POE) should be provided upon request, to validate that the agreed activities have been performed.
- Some programs contain a Marketing Co-op element – partners request payment after performing the activity and providing POE to Microsoft.
- Partner sales to self or to an affiliate company are not eligible for incentives.

## Local Campaigns

Microsoft may offer local campaigns or promotions for short term periods. These campaigns will be communicated separately, however, they are still governed by the MCIA.

# Resources

The following resources can provide you with further information and guidance related to the topics in this course

- [Partner University](#)
- [Microsoft Standards of Business Conduct](#)
- [Anti-Corruption Policy for Microsoft Representatives](#)
- [Microsoft's Commitment to Anti-Corruption](#)
- [Partner Code of Conduct](#)

The background features a network diagram of interconnected nodes and lines in a light purple color, overlaid on a dark purple background. At the bottom, there is a silhouette of a city skyline, including a prominent tower with a sphere. The text "THANK YOU" is written in a bold, white, sans-serif font, positioned to the right of the network diagram.

**THANK YOU**