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Insights

FIRST AFA FINANCIAL PENALTIES SEND STRONG MESSAGE ON SAPIN II COMPLIANCE

Sep 10, 2026

Summary

On 9 July 2026, the AFA's Sanctions Commission took an unprecedented step by imposing its first direct financial penalties on a company and its director, for failure to comply with their obligations to prevent and detect corruption, pursuant to Article 17 of the Sapin II Act (decision no. 25-01, Société V. and M. S.).

What happened?

Background. The Sapin II Act requires companies employing at least 500 staff and with a turnover exceeding €100 million to implement anti-corruption framework, compliance with which is monitored by the French Anti-Corruption Agency (AFA).
These obligations apply to parent companies, but also to their subsidiaries (both French and foreign) and to the companies they control, provided that the parent company is based in France and meets the dual thresholds.[1]

The facts. Following an audit carried out between 2024 and 2025, the AFA found that the company had complied with only one of the eight legal obligations. A key point: unlike previous decisions in 2020 and 2021, no prior formal notice was served on the company before sanctions were imposed.

A clear message from the Commission. It ruled that breaches are assessed at the date of the audit report, and not at the date of its decision – a position intended to prevent companies from "playing for time" at the expense of those that invest in achieving compliance.

The financial penalty. €350,000 for the company and €60,000 for its chairman, against legal ceilings of up to €1,000,000 (legal entities) and €200,000 (natural persons). The director was held personally liable due to his strategic role within the company.

Implications for Businesses

Key takeaways in France. This decision confirms that the anti-corruption framework of the Sapin II Act is now fully operational, including its direct enforcement provisions, with no intermediate stages. The companies concerned – particularly those in the most exposed sectors – should therefore verify the effectiveness of their compliance programs without delay.

Practical implications, including for international groups. This decision is particularly relevant for non-French groups with operations, subsidiaries, or regional headquarters in France. While Article 17 formally targets certain French companies, the AFA emphasized the importance of a consistent group-wide compliance framework, including within foreign subsidiaries. Some of the deficiencies identified by the AFA concerned the absence of anti-corruption measures at subsidiary level. The decision also reflects a broader international enforcement trend: regulators increasingly expect anti-corruption programs to be effectively implemented, documented and tested, rather than existing only as formal policies.

Increased focus on individual accountability. The penalty imposed on the company's chairman serves as a reminder that senior executives who have the authority and resources to implement compliance measures may face personal liability where significant deficiencies persist. Anti-corruption compliance oversight therefore remains a key board-level and senior management responsibility.

What should companies do now?

In light of this decision and the three pillars of the AFA's recommendations, companies may usefully:

- Ensure that they meet the dual threshold under Article 17 of the Sapin II Law: employing at least 500 employees and generating annual turnover exceeding €100 million;
- Ensure that the governing body assumes its steering and oversight role *(Pillar 1)*;
- Verify that the risk mapping is up to date and reflects the actual exposure of the company and its subsidiaries *(Pillar 2)* ;
- Verify the effective and documented implementation of the eight measures under Article 17, ensuring consistency across subsidiaries and controlled entities *(Pillar 3)*;
- Test the effectiveness of key controls through the three levels of control (operational, detective, internal audit) recommended by the AFA *(Pillar 3) ;*
- Define corrective measures in the event of deficiencies, as part of a formalized action plan subject to regular monitoring and reporting to the governing body *(Pillar 3)*.

[1] For reference, Article 17 of Act No. 2016-1691 of 9 December 2016, known as the “Sapin II Act”, requires eight preventive measures: a code of conduct, an internal whistleblowing scheme, risk mapping, procedures for assessing third parties, accounting controls, a training program, a disciplinary scheme and an internal control system.

Related capabilities

- Anti-Bribery & Corruption
- Anti-Money Laundering Compliance

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