Being a fraud investigator discussing Corporate Social Responsibility is not an easy task. Having seen so much evidence of greed and malpractice in my professional career I sometimes struggle to understand what CSR may bring to the table to drive changes in the behaviour of corporates and individuals. However, it’s probably not a good place and time to be cynical – let’s tackle it. What about discussing CSR in the context of the fraud, corruption and corporate scandals that we have all witnessed recently.

Are you ready for the journey? This is your last chance. After this, there is no turning back. You take the blue pill – the story ends, you wake up in your bed and believe whatever you want to believe. You take the red pill – you stay in Wonderland, and I show you how deep the rabbit hole goes.¹

**Once upon a time in Eastern Europe**

It was a beautiful Friday morning. ‘What a great day’ the Managing Director of a subsidiary of a Fortune 500 company said to his fellow Management Board members that gathered in the conference room. ‘What do we have on the agenda today?’ ‘It’s a long list’ the Finance Director replied ‘current business update, discussion on the next year’s budget. We need to come back to cost cutting initiatives as well – especially to the ones related to office supply purchases. There is also this CSR thing and these other ideas that we got from the corporate in the last two weeks – we need to talk about how we manage them’. ‘OK – let’s kick it off and be efficient – otherwise we will be stuck here till dusk’ the Managing Director said. ‘Let’s talk business first’.
Business was good but required a lot of effort from everybody. Fortunately, the management was hands-on and made sure there is an adequate pressure so that sales people clearly get what’s the most important. ‘This is war’ the Managing Director used to say to his team ‘you go to the field and take no prisoners. I want the number and I don’t care how you get it.’ This strategy often proved to be successful and the company was way ahead of its competitors.

Seven hours later the Managing Director was no longer in a good mood. This meeting was good but took much too long while the weekend was on its way. This was to be a special weekend as he was to go with some top clients for a chic boat trip to Croatia. ‘What’s next’ the Managing Director asked? ‘The last point – CSR initiatives and some corporate programmes we need to deploy – an update of the code of ethics and new whistleblowing policies. We also need to run a training for employees on these changes. It should not take us more than ninety minutes to close this point’ the Finance Director replied.

‘Are you out of your mind’ the Managing Director exploded. ‘What is so important with this point that we need to discuss it at the Management Board meeting for so long? I bet we will get it covered in 5 minutes’ he continued. ‘CSR – this is easy – we do what we do each year. Find a foundation that we may donate money to – but not too much – and organize a nice donation event with some friendly journalists who would write good articles on us and our generosity. Remember that I want a good quality half-page picture of me next to the article. Also, we may nicely combine CSR with business – let’s sponsor some internships and arrange for children of our key clients to get these internships – this would help us to strengthen relationships and have something we may publicize in our next CSR report.’

‘On this corporate stuff – just do what we did last time – get these posters with the new code of conduct and hang them anywhere you can – they must be visible when our bosses from headquarters will come to visit us next month. Tell employees they need to do this web training 5 days before the deadline or they will be fired. I want to have good training completion statistics so that I am not bombarded with stupid emails from the corporate. Any questions? No? That’s good. Gentlemen, thank you for the meeting and enjoy your weekend.’

This was indeed a great weekend but not necessarily for the Managing Director. Later that day the police detained one of the company’s sales representatives and on Saturday another two. The company’s offices were searched on Sunday. In a year from that Friday’s meeting, over 50 company employees faced criminal charges for corrupting public