

## Principle 6: documenting in order to last

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The five preceding principles have one thing in common: they are worth nothing unless they are documented. A bank that has analysed the origin of an African client's funds, a trader that has vetted an intermediary, an adviser who has anticipated a political change must be able to prove it, years later, to a Swiss or foreign authority, a court, an auditor or a journalist. The cases described in Parts H and I were lost, for the companies involved, for want of documentation: checks carried out orally, decisions left unreasoned, warning signs dealt with without any record. Documentation turns due diligence into evidence, and it is evidence that distinguishes, before the judge, the company that failed despite its efforts from the one that did nothing at all.

African documentation has its own particularities. The registers, accounts and official decisions of the countries of origin are sometimes inaccessible, incomplete or unreliable. The Geneva practitioner must record what he looked for, what he found, what was missing and how he filled the gaps, through alternative sources, interviews or local opinions. He must also retain the documents for the prescribed period, ten years in Switzerland, and in a form that the authorities will be able to use. Part J noted that these documents are often in several languages. Their translation and filing form part of the due diligence.

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