

# Standard Operating Procedure Anti-Bribery and Anti-Corruption Policy

Document Details

Welsh Women's Aid Internal

## Reference

WWA SOP- AB&AC

## Version

V1

## Approval Date

28/11/2018

## Date for next Review

01/01/2022

## Accountability

All staff, Trustees, volunteers and consultants of Welsh Women's Aid

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## 1.0 Purpose

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- 1.0 This anti-bribery policy exists to set out the responsibilities of Welsh Women's Aid and those who work for and with the organisation in regards to observing and upholding our zero-tolerance position on bribery and corruption.
- 1.1 It is a source of information and guidance for those working for and with Welsh Women's Aid and will help them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.
- 1.2 This policy is based on Transparency International UK's 'Anti-bribery for not-for-profit-organisations' good practice guidance.<sup>1</sup> It takes into account guidance from the Charity Commission 'Protecting charities from harm: compliance toolkit' Chapter 3: Fraud and financial crime.<sup>2</sup>

## 2.0 Related policies

- WWA Anti-Fraud Policy
- WWA Travel, Hotel & Subsistence Policy
- WWA Whistleblowing Policy & Procedure
- WWA Purchasing & Procurement Policy

## 3.0 Introduction

- 3.0 Welsh Women's Aid is committed to conducting business in an ethical and honest manner, and to implementing and enforcing systems that ensure bribery is prevented. Welsh Women's Aid has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, and to upholding all laws relating to anti-bribery and corruption. We are bound by the laws of the UK, including the Bribery Act 2010, in regards to our conduct both at home and abroad.
- 3.1 Welsh Women's Aid recognises that bribery and corruption are punishable by up to ten years of imprisonment and a fine, subjected to an unlimited fine, exclusion from tendering for public contracts, and could result in serious reputational damage. It is with this in mind that we commit to preventing bribery and corruption within the organisation, and take our legal responsibilities seriously.
- 3.2 Welsh Women's Aid adheres to the anti-bribery principles for not-for-profit organisations good practice guidance on anti-bribery programmes for charitable organisations.

These principles are derived from the Ministry of Justice Guidance to the Bribery Act 2010, the Anti- Bribery Principles and Guidance for Non-Government Organisations, and the Business Principles for Countering Bribery.

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<sup>1</sup> <https://www.transparency.org.uk/publications/anti-bribery-principles-and-guidance-for-ngos-2/>

<sup>2</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/654821/Chapter3.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/654821/Chapter3.pdf)

1. Welsh Women's Aid commits to a policy of zero-tolerance of bribery in any form, recognising that bribery is contrary to fundamental values of integrity, transparency and accountability.
2. Welsh Women's Aid implements an anti-bribery programme comprising:
  - i. Top-level commitment: The Board of Trustees commits to and oversees the zero tolerance policy and anti-bribery programme, demonstrating visible and active commitment to the implementation of the programme.
  - ii. Risk assessment: Welsh Women's Aid undertakes a regular bribery risk assessment that underpins its anti-bribery programme.
  - iii. Effective anti-bribery policies and procedures: Welsh Women's Aid designs and implements anti-bribery policies and procedures that are effective and proportionate to the organisation's risks, circumstances and culture.
  - iv. Due-diligence and procedures for third parties: Welsh Women's Aid carries out reasonable and proportionate due diligence on potential associates before entering into contracts with them and puts in place procedures for managing the associated risks on an on-going basis.
  - v. Communication and training: Welsh Women's Aid builds awareness and understanding of its anti-bribery programme among its Board, employees, volunteers and relevant stakeholders through communication and appropriate training. It reports publicly on its anti-bribery measures.
  - vi. Monitoring & evaluation: Welsh Women's Aid monitors the implementation and effectiveness of its anti-bribery programme. The results of monitoring are reviewed regularly by the Board and guide improvements to the programme as necessary.

## 4.0 Scope

- 4.0 This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, seconded staff, agency staff, Trustees, volunteers, interns, agents, ambassadors, sponsors, or any other person or persons associated with us (including third parties), or any of Welsh Women's Aid's subsidiaries or their employees.
- 4.1 In the context of this policy, third-party refers to any individual or organisation Welsh Women's Aid works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.
- 4.2 Any arrangements Welsh Women's Aid makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

## 5.0 Why pay attention to countering bribery?

The results of a bribery incident can be severe, legally, reputationally and organisationally. In legal terms, there are strict anti-bribery laws and related legislation such as anti-terrorism and anti-money laundering laws which can lead to fines and imprisonment for individuals and fines for organisations. These laws apply in most countries to charities and NFPs....the UK Bribery Act applies to employees of UK charities, and in most cases to the charity and its board. Regulators may also act on incidents of

bribery. If a charity is involved in bribery, the Charity Commission would consider whether this would be mismanagement and/or misconduct, depending on how the trustees managed the incident.

Reputational damage can be a major penalty and this particularly applies to NFPs, which are expected to live by their values. An incident of bribery can lead to loss of confidence and backing of employees, students, supporters, donors, users and clients. It should be remembered that even though there may be no foundation to an allegation of bribery, a public perception of bribery having taken place can be as damaging to reputation as an actual occurrence. For this reason, a clear public policy for integrity, including zero tolerance of bribery, provides reputational protection in the event of an incident...

...It is also important to remember that bribery does real damage, which is why anti-bribery laws exist. Each time an organisation pays a bribe it is contributing to perpetuating a system of corruption that damages society. The effects of bribery show in many ways, including undermining the rule of law, corroding political and human rights, distorting markets, stealing from relief and aid resources and environmental and infrastructural damage.

Finally, any organisation must consider how an incident of bribery is incompatible with their purpose and responsibility to society. NFP... missions and activities are rooted in high-level values and making a positive contribution to society.’<sup>3</sup>

## 6.0 Definition of Bribery

- 6.0 Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.
- 6.1 A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.
- 6.2 Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.
- 6.3 Bribery is illegal and a breach of trust. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official and must not accept bribes in any degree. If they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the Director of Business Development and Operations.
- 6.4 Bribes can be given or received, promised or expected. They can take many forms and be of any size, including both payments and in-kind benefits. Bribes that are given are known as ‘active bribery’ and bribes received are known as ‘passive bribery’. A bribe can be given before or after the breach of trust takes place - such as a kickback following the award of a contract.<sup>4</sup>

## 7.0 Ways of identifying bribery risks

Welsh Women’s Aid will use a range of methods to identify bribery risks, including:

- Discussion at Board level - this will focus on strategic and organisational risks
- Review of whistleblowing procedures

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<sup>3</sup> <https://www.transparency.org.uk/publications/anti-bribery-principles-and-guidance-for-ngos-2/>

- Consideration any past incidents and their impact
- Self-assessment
- Web and literature searches
- Interviews and surveys of staff and associates such as suppliers and intermediaries, donors, sponsors, supporters, alumni
- Advice from professional advisers i.e. auditors

## 8.0 Assessing and mitigating the assessed significant risks

An organisation's procedures to prevent bribery should be proportionate to the bribery risks it faces. As such, once the risks identified have been assessed a decision must be made as to their likelihood and the potential severity. The assessment can be both quantitative and qualitative. Applying a 'traffic light' system to indicate the ranking of risks can assist management in directing its attention to significant risks, but significant bribery can occur in areas which may fall outside the higher scored risks. Based on the risk assessment, Welsh Women's Aid will then select the risks which it will plan to counter.

Following the risk assessment, Welsh Women's Aid will develop or review policies and procedures to counter the risks that have been assessed as requiring such measures.

Risk assessments will be repeated regularly to reflect changing circumstances, and risks added as a sub-section to the Welsh Women's Aid risk register, as part of which the results will be reviewed by senior management and any concerns identified. A report will be made regularly to the Board or Trustees and the Governance and Risk Management Sub-group.

### 8.1 What is and what is NOT acceptable

#### 8.2 Gifts and hospitality

Good practice permits promotional expenditures, including gifts and hospitality where they are transparent, proportionate, reasonable and bona fide.

Welsh Women's Aid accepts normal and appropriate gestures of hospitality and goodwill (whether given to or received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- i. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
- ii. It is not made with the suggestion that a return favour is expected.
- iii. It is in compliance with local law.
- iv. It is given in the name of the company, not in an individual's name.
- v. It does not include cash or a cash equivalent (*e.g.* a voucher or gift certificate).
- vi. It is appropriate for the circumstances (*e.g.* giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
- vii. It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- viii. It is given/received openly, not secretly.
- ix. It is not selectively given to a key, influential person, clearly with the intention of

directly influencing them.

- x. It is not excessive in value (in excess of £100).
- xi. It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the Director of Business Development and Operations.

8.2.1 Gifts given and received should always be disclosed to the Director of Business Development and Operations. Gifts from suppliers should always be disclosed.

8.2.2 The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the Director of Business Development and Operations should be sought.

8.2.3 Welsh Women's Aid recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

8.2.4 Where an individual feels it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the Director of Business Development and Operations, who will assess the circumstances.

### 8.3 Facilitation Payments and Kickbacks

Welsh Women's Aid does not accept and will not make any form of facilitation payments any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

8.3.1 Welsh Women's Aid does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

### 8.4 Political Contributions

Welsh Women's Aid will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

### 8.5 Charitable Contributions

Welsh Women's Aid accepts the act of donating to other charities, whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

8.6 Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

8.7 We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the Director of Business Development and Operations.

8.8 All charitable donations will be recorded, and monitored and reviewed regularly by the Finance and Fundraising Sub-group.

## 9.0 Fundraising

Like other charities, Welsh Women's Aid relies on donations, gifts, grants, endowments and sponsorships. Charitable donations should be made without expectation of return but it is best practice when a substantial donation is made to a charity for the recipient to acknowledge this in a public credit. Donors seeking substantial privileges should be avoided.

When negotiating donations, Welsh Women's Aid will take care not to offer benefits to the donor as this could not only endanger the charitable status of the payment but could be judged as a bribe. The Fundraising Manager and others involved in accepting donations should consult the Charity Commission guidance on this area for further detail.

Money laundering is a related risk and proportional, relevant checks will also be made to ensure that the source of funds comprising the donation is legitimate. Internal checks and balances are in place to help prevent kickbacks with regard to grants and sponsorship fees.

## 10.0 Human Resources

HR can be a critical contributor to building the commitment of Welsh Women's Aid's employees to – bribery policy and all aspects of implementation of the anti-bribery programme. HR policies and procedures will be designed to support the anti-bribery programme, and consideration will be given to how the recruitment and induction procedures can help to recruit people who will meet Welsh Women's Aid's standard of integrity and the training required to enable employees to contribute.

Welsh Women's Aid notes that HR departments can themselves be subject to bribery risks, particularly in the recruitment of employees, and that bribery can take place in recruitment, resulting in inappropriate employees who lack both the right skills and integrity.

## 11.0 Bidding for contracts or projects

Welsh Women's Aid may be involved in bids for major contracts or projects, which means that bribes may be solicited from us for the award of contracts or projects. This is more likely to occur outside of the UK, in countries where corruption is prevalent. There may be occasions when Welsh Women's Aid decides to be involved in such bids, for example partnering with another organisation to bid or tender for EU funding for a project, and therefore this may affect us. If the bids are made through an intermediary this adds an extra dimension of risk. Bribes may be cash but may also be in-kind.

Employees should be given assurance that they will not be penalised for losing a contract or project for refusing to pay a bribe.

## 12.0 Purchasing and contracting

Employees involved in purchasing are vulnerable to the receipt of bribes (passive bribery) and risks are higher when the charity is involved in major projects such as awarding IT contracts or building

facilities. The bribes can take the form of kickbacks paid after the contract has been awarded and once the bribe-payer has generated the funds to reward the corrupt purchasing employee.

When setting the specifications for a contract, Welsh Women's Aid will put checks in the process to ensure that the specifications are not distorted to match one particular supplier's product or services, thereby excluding or putting at a disadvantage other potential suppliers.

Welsh Women's Aid will communicate to potential suppliers its commitment to anti-bribery and to fair trading.

## 12.0 Due diligence and procedures for third parties

Welsh Women's Aid carries out reasonable and proportionate due diligence on potential associates before entering into contracts with them, and puts in place procedures for managing the associated risks on an on-going basis. Due diligence on associates is a key part of a good anti-bribery programme. Welsh Women's Aid will follow the Charity Commission guidance on when and how charities should undertake due diligence.

The Bribery Act specifies a broad scope with respect to bribery carried out by 'another person associated with the organisation', stating that an associated person is 'one who provides services for or on behalf of the organisation'. In such a case, Welsh Women's Aid may become criminally liable for the associate's actions. Associates could include consultants, agents, joint ventures, suppliers and contractors.

The risk assessment process should identify potential risks from bribery for each form of associate.

### 12.1 General principles in dealing with associates, agents or joint ventures

#### 12.2

There are some general procedures based on the Business Principles for Countering Bribery that can be applied to countering bribery related to associates.

Welsh Women's Aid will implement its anti-bribery programme in all entities over which it has effective control:

- Where Welsh Women's Aid does not have effective control of an entity it will use its influence to encourage an equivalent anti-bribery programme in associates with which it has significant relationships.
- Welsh Women's Aid will undertake properly documented, reasonable and proportionate anti-bribery due diligence on associates when entering into a relationship, and once the associate is appointed, repeat the due diligence periodically.
- Welsh Women's Aid should avoid dealing with entities known, or reasonably suspected, to be paying or receiving bribes.
- Welsh Women's Aid will perform reasonable and proportionate monitoring on a continuing basis of its significant relationships.
- Welsh Women's Aid will document relevant aspects of the implementation of its programme or equivalent by associates.
- The associate will be supported where appropriate by providing training and advice on anti-bribery measures.
- In the event that policies and practices of the associate are inconsistent with Welsh Women's Aid's policies and practices, Welsh Women's Aid will take appropriate action which can include requiring correction of deficiencies in the implementation of the associate's policies and practices.

- Welsh Women's Aid will ensure contracts drawn up will have a right of termination in the event that associates engage in bribery or act in a manner inconsistent with the its programme.
- Contracts will be reviewed periodically.
- Welsh Women's Aid will ensure it has identified all its associates and documents its relationships with them.

### 12.3 Carrying out due diligence

When carrying out due diligence, Welsh Women's Aid will consider checking the following:

- Prospective associates are reputable and financially sound and have the resources and expertise to be able to carry out their activities for the Welsh Women's Aid.
- No past or current allegations of corruption, convictions or prosecutions involving other parties, their boards, officers or employees.
- Prospective associates have adequate anti-bribery programmes but acknowledge that this will vary depending on the size and make-up of the organisation.
- That the funds or assets brought by an associate are not from money-laundering of the proceeds of crime or bribery.
- Whether potential joint venture partners are government owned as distribution of payments to officials who act as directors or officers of the joint venture could be construed as improper payments.
- Whether people in relevant business sectors, embassies and business associations are aware of any potential issues or concerns.

Due diligence can be conducted through self-assessment, or by assessment by Welsh Women's Aid.

### 13.0 Employee Responsibilities

- 13.0 Employees of Welsh Women's Aid must ensure that they read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information they are given.
- 13.1 All employees and others who fall under Welsh Women's Aid's control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.
- 13.2 Anyone who has reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, must notify the Director of Business Development and Operations.
- 13.3 If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct.

### 14.0 What happens if I need to raise a concern?

14.0 This section of the policy covers 3 areas:

- How to raise a concern
- What to do if you are a victim of bribery or corruption

### iii. Protection

#### 14.1 How to raise a concern

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to Welsh Women's Aid, you are encouraged to raise your concerns at as early a stage as possible. If you are uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your line manager, the Director of Business Development and Operations or the CEO.

Welsh Women's Aid will ensure all employees are familiar with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.

#### 14.2 What to do if you are a victim of bribery or corruption

You must tell the Director of Business Development and Operations as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

#### 14.3 Protection

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, Welsh Women's Aid understands that you may feel worried about potential repercussions. Welsh Women's Aid will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

14.4 Welsh Women's Aid will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

14.5 Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

14.6 If you have reason to believe you have been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or the Director of Business Development and Operations immediately.

14.7 If you feel unable to contact either of the above individuals you should refer to the WWA whistleblowing policy for guidance. The use of whistleblowing channels are encouraged and employees and volunteers will not be victimised or suffer for whistleblowing

#### 15.0 Training and communication

15.0 Welsh Women's Aid will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy.

- 15.1 Welsh Women's Aid's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third-parties at the outset of business relations, and as appropriate thereafter.
- 15.2 Welsh Women's Aid will provide relevant anti-bribery and corruption training to employees etc. when it identifies that their knowledge of how to comply with the Bribery Act needs to be enhanced.

## 16.0 Record keeping

Welsh Women's Aid will keep detailed and accurate financial records, and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review.

## 17.0 Managing and Reporting an incident

Reporting on anti-bribery and corruption measures demonstrates a level of transparency and can give confidence to stakeholders of Welsh Women's Aid's anti-bribery measures and our commitment to anti-bribery, as well as acting as a deterrent to future bribery attempts.

Welsh Women's Aid will inform key stakeholders of any significant changes to our anti-bribery measures. In addition, any serious incidents will always be reported to the Charity Commission and their guidance will be following in relation to reporting to other relevant authorities.

The following procedure will be followed following an incident:

- Notification to senior management and the Board.
- Appointment of a senior manager to handle the incident response.
- Appropriate internal and external communication according to the severity of the incident.
- Immediate and thorough investigation initiated as soon as the allegation or incident is found or notified – delay can result in loss of evidence, aggravation of an offence, uncertainty among employees and exposure to adverse media comment.
- Consultation with legal advisers to decide if an allegation is of sufficient weight and credibility to merit self-reporting to the authorities – then, if judged to be required, report the incident.
- Full documentation of the investigation.
- Application of appropriate sanctions.
- Reflection on the incident to improve the anti-bribery programme.

## 18.0 Monitoring and Reviewing

- 18.1 Welsh Women's Aid's Director of Business Development and Operations is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.
- 18.2 Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.
- 18.3 Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it

may be improved.

Appendix 1: Monitoring (Sample monitoring form)

Ind. No.	Indicator	Commitment y/n?	Commitment in plan? y/n	Comment ref no:	Evidence ref no:
1	There is a public policy of zero tolerance of bribery				
2	The policy of zero tolerance of bribery has been formally approved by the Board of Trustees or equivalent body				
3	The NFP has a definition of what it means by bribery				
4	The Board commits to and oversee the implementation of the programme				
5	The Board oversees implementation of the programme				
6	The NFP commits to being compliant with all relevant anti-bribery laws				
7	The programme is designed and maintained based on regular assessment of the NFP's particular risks of bribery				
8	The programme is designed and implemented with anti-bribery policies and procedures that are effective and proportionate to the NFP's particular risks, circumstances and culture				
9	An equivalent programme is required of associates such as agents and other intermediaries, contractors and suppliers				
10	The NFP commits to anti-corruption voluntary initiatives such as the Global Compact				

## Countering specific risks

Ind. No.	Indicator	Policy y/n?	Procedure y/n	Policy or procedure in plan?	Comment ref no:	Evidence ref no:
11	Facilitation payments are prohibited and procedures implemented to prevent them					
12	There are policies and procedures for gifts, hospitality and expenses to ensure they are not used as subterfuges for bribery					
13	There are policies and procedures for managing conflicts of interest					
14	If the NFP is investing in a major venture in a country prone to corruption it, it carries out due diligence on its partners and monitors the venture to ensure bribery risk is countered					
15	If the NFP is engaged in activities involving a sector prone to bribery risk such as construction or logistics, it assesses the risks and implements proportionate measures to counter the risks					
16	If the NFP develops and owns significant intellectual property, it assesses the risk of bribery being used to enable theft of the intellectual property and implements measures to counter the risk					
17	Procurement functions are reviewed for risk and proportionate anti-bribery controls implemented					
18	If the NFP is reliant on agents or joint ventures operating in countries prone to corruption it assesses the risks of bribery and implements measures to counter the risks					

## Implementation

Ind. No.	Indicator	Policy y/n?	Procedure y/n	Policy or procedure in plan?	Comment ref no:	Evidence ref no:
19	The programme is implemented consistently throughout the NFP's organisation					
20	Reasonable and proportionate due diligence is carried out on business partners including agents and other intermediaries, suppliers and contractors					
21	Associates are required contractually not to engage in bribery					
22	If commercial activities involve contacts with Foreign Public Officials, the NFP implements measures to ensure compliance with the UK Bribery Act 2010					
23	The NFP takes part in collective action to develop and implement anti-corruption approaches					
24	Continuing appropriate training is carried out covering all trustees, managers, employees and volunteers so that they clearly understand the NFP's programme, know the NFP's expectations and the sanctions procedure in the event of a violation					
25	Tailored training is provided to key high risk associates including agents and other intermediaries, contractors and suppliers					
26	Human Resources policies and procedures for trustees and employees align to the programme					
27	The programme is communicated in an accessible way to employees, volunteers and associates					
28	The NFP reports publicly on the design and effectiveness of its programme					
29	Guidance on the programme is provided in an accessible way to employees and volunteers					
30	Channels are provided for employees and volunteers to seek advice on the programme such as access to managers and a hotline					
31	Secure and accessible whistleblowing channels are implemented through which employees and others can raise concerns ("whistleblowing") without risk of reprisal					
32	There is a system of internal controls to counter bribery					
33	There is appropriate separation of duties for financial transactions					
34	Accurate books and records are maintained and are available for inspection that properly and fairly document all financial transactions					
35	The programme is fully documented including policies and procedures and their implementation and relationships with associates					

## Monitoring

Ind. No.	Indicator	Policy y/n?	Procedure y/n	Policy or procedure in plan?	Comment ref no:	Evidence ref no:
36	The NFP monitors the implementation and effectiveness of the anti-bribery programme					
37	The internal control systems, in particular the accounting and record keeping practices, are subjected to regular review and audit					
38	The programme is updated and improved regularly to reflect the results of reviews and risk assessments					
39	The results of monitoring are reviewed regularly by the Board of Trustees which guides improvements to the programme as necessary.					
40	Certification or external independent review is undertaken as appropriate.					