



## Resource Sheet – Proportionate Anti-Bribery Procedures

A company's procedures to prevent bribery by persons associated with it should be proportionate to the bribery risks it faces and to the nature, scale and complexity of the company's activities. They should be clear, practical, accessible, effectively implemented and enforced.

### Procedures

Company bribery prevention policies are likely to include certain common elements. As an indicative and not exhaustive list, an organisation may wish to cover in its policies:

- its commitment to bribery prevention;
- its general approach to mitigation of specific bribery risks, such as those arising from the conduct of intermediaries and agents, or those associated with hospitality and promotional expenditure, facilitation payments or political and charitable donations or contributions; and
- an overview of its strategy to implement its bribery prevention policies.

The procedures put in place to implement an organisation's bribery prevention policies should be designed to mitigate identified risks as well as to prevent deliberate unethical conduct on the part of associated persons. The following is a list of some of the topics that bribery prevention procedures might embrace depending on the particular risks faced:

- the involvement of the organisation's top-level management;
- tailored risk assessment procedures;
- due diligence of existing or prospective associated persons;
- the provision of gifts, hospitality and promotional expenditure, charitable and political donations, or demands for facilitation payments;
- direct and indirect employment (including recruitment) terms and conditions, disciplinary action and remuneration;
- governance of business relationships with all other associated persons including pre and post contractual agreements;
- financial and commercial controls such as adequate bookkeeping, auditing and approval of expenditure;
- transparency of transactions and disclosure of information;
- decision making processes - such as delegation of authority procedures, separation of functions and the avoidance of conflicts of interest;
- enforcement activities, detailing discipline processes and sanctions for breaches of the organisation's anti-bribery rules;
- the reporting of bribery including 'speak up' or 'whistle blowing' procedures;
- the detail of the process by which the organisation plans to implement its bribery prevention procedures, for example how the policy/s will be applied to individual projects and to different parts of the organisation;
- the communication and awareness efforts for the organisation's policies and procedures, and training and education in their application; and
- the monitoring, review and evaluation of bribery prevention procedures.