

# **Anti-Corruption & Bribery Policy**

**Anti-Corruption & Anti-Bribery Policy and Procedure**

# Anti-Corruption & Bribery Policy

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# Anti-Corruption & Bribery Policy

IISACCS are committed in applying the highest level of ethical conduct in its business affairs in the UK. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery. The purpose of this policy is to: -

- (a) set out our responsibilities in observing and upholding our position on bribery and corruption; and
- (b) provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

This policy applies strictly to every employee and individual acting on behalf of IISACCS, including directors, managers, employees (at all terms of employment), consultants, contractors, and any other partners and companies with which the company undertakes its business.

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and if we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously. If IISACCS identify an act of bribery or attempted bribery in any scenario, IISACCS will contact the relevant authorities and police and cooperate with any investigation.

In this policy, **third party** means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians, and political parties.

We will endeavour to encourage employees and others acting for, or on behalf of, the Company to report any suspected bribery.

We will investigate all actual or suspected breach of this policy.

We will terminate contractual arrangements with any third parties acting for, or on behalf of, the Company.

**Signed:** *a beaumont*

**Position:** Managing Director

**Date:** 19/07/2025

**Revision:** 00

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## What is Bribery?

A bribe is an inducement or reward offered, promised, or provided in order to gain any commercial, contractual, regulatory, or personal advantage.

### Examples:

#### Offering a bribe

You offer a potential client ticket to a major sporting event; but only if they agree to do business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

#### Receiving a bribe:

A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in your organisation to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

## Gifts and Hospitality

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The giving or receipt of gifts is not prohibited, if the following requirements are met:

- (a) it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- (b) it complies with local law;
- (c) it is given in our name, not in your name;
- (d) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- (e) it is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;
- (f) taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
- (g) it is given openly, not secretly; and
- (h) gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the compliance manager.

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## What is Not Acceptable?

It is not acceptable for you (or someone on your behalf) to:

- (a) give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- (b) give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- (c) accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- (d) accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- (e) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy;
- (f) offer legal services to a client or instructing officer on a personal basis (eg residential conveyancing or preparation of a will) at a reduced rate or at no cost (pro bono) with the expectation that it will obtain a business advantage; or
- (g) engage in any activity that might lead to a breach of this policy.

## Facilitation Payments and Kickbacks

The Company does not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. Kickbacks are typically payments made in return for a business favour or advantage.

If you are asked to make a payment on the Company's behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns, or queries regarding a payment, you should raise these with the compliance manager.

## Donations

We do not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of the compliance manager.

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## Your Responsibilities

You must ensure that you read, understand, and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

## Record Keeping

To ensure full compliance we will ensure that financial records are in place to justify the Company's reason for making payments to third parties and no accounts are kept "off-book" to facilitate or conceal improper payments. In addition to this any hospitality, gifts or expenses incurred to third parties are declared in accordance with the Company's expenses policy will be specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

## How to Raise Concerns

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with the compliance manager.

## Protection

We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. We will ensure no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern.

## Training and Communication

Training on this policy forms part of the induction process for all new workers. All existing workers will receive regular, relevant training on how to implement and adhere to this policy. Our zero-tolerance

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approach to bribery and corruption must be communicated to all suppliers, contractors, and business partners at the outset of our business relationship with them and as appropriate thereafter.

## Who is Responsible for The Policy?

The Managing Director has the responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

## Monitoring and Review

The Managing Director will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

## Procedure in Preventing Bribery

The following procedural steps embody these six principles: -

a) Establish responsibility for bribery prevention measures

The Managing Director has overall corporate responsibility for ensuring that the company complies with the Act.

b) Identify the Level of Risk Attributed to Bribery

By understanding the level of risk attributable to bribery in particular area we will be able to highlight areas where effort needs to be focussed and ensure that procedures are proportionate to the risks faced.

c) Put in place proportionate bribery prevention measures

Having identified the relevant areas of risk, adequate measures and controls must be put in place to address the potential areas of bribery. These need to be applied proportionately, based on the level of risk. These should be reviewed on a regular basis to ensure they are effective, especially if new practices or business arrangements are put in place.

d) Review Due Diligence measures

Due diligence involves assessing a proposed or existing business relationship or transaction, and ensuring any risk is mitigated by putting in place appropriate procedures and checks. It involves checking the businesses or people with whom we work with to ensure they are trustworthy, solvent and have a good reputation for doing business.

Where a process is already in place to do this (e.g., tendering processes) managers and employees must ensure that all steps outlined in the process are followed correctly and completed fully.

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e) Communication and Training

IISACCS should ensure that the company's position on bribery is clearly communicated both internally and externally. Possible methods of communication include team briefings, emails / letters from company Directors and can range to specific training for staff in identified high risk areas.

f) Monitoring and Review

The procedure and associated policy will be reviewed by the Managing Director periodically, to reflect organisational changes, best practice, operational experience, and legislative updates, in order to maintain its effectiveness.

The contact details for the company's Managing Director are:

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