



THE 2010 UK BRIBERY ACT ADEQUATE PROCEDURES

Guidance on good practice procedures
for corporate anti-bribery programmes
TRANSPARENCY INTERNATIONAL

CHECKLIST

SUPPORTED BY:



Checklist: tone from the top

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
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 or equivalent body							
3	The company has a definition of what it means by bribery							
4	The definition is comprehensive and is consistent with the Bribery Act and other relevant legislation.							
5	The company has a high level public statement such as a Corporate Values statement which includes a commitment to business integrity							
6	The company has a Code of Conduct or equivalent policy document which includes an explicit statement of the no-bribes policy							
7	The board of directors or equivalent body has formally approved the programme							
8	The board of directors or equivalent body provides oversight to the programme							
9	Board members have received written guidance on their responsibilities related to the programme including the expectations for their own integrity							
10	There is a procedure for dealing with breaches of the programme by directors							
11	The board is knowledgeable about the programme							
12	Anti-bribery is a standing item on the board agenda							
13	The board receives regular reports on the implementation of the programme							
14	The Chief Executive is responsible for ensuring that the programme is carried out consistently with clear lines of authority							
15	A senior manager has responsibility for implementing the programme							
16	A project manager has responsibility for the detailed implementation of the programme							
17	Unambiguous responsibility and authority is assigned to managers for carrying out the programme							
18	The Chairman and Chief Executive Officer demonstrate visible and active commitment to implementation of the programme							
19	The board and senior management provide an example for transparency and integrity through their own behaviour							
20	There is a policy for the company to be consistent with all relevant anti-bribery laws in all the jurisdictions in which the company transacts its business							
21	There is a procedure to ensure the programme is consistent with all relevant anti-bribery laws in all the jurisdictions in which the company transacts its business							
22	The board and senior management are familiar with the provisions and requirements of the Bribery Act							
23	The company or its legal adviser maintains a register of anti-bribery laws and monitors changes law and court decisions							

Checklist: Human Resources

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
24	The company's human resources practices including those for recruitment, training, performance evaluation, remuneration, recognition and promotion reflect the company's commitment to the programme							
25	There is a procedure for the human resources practices relevant to the programme to be developed and undertaken in consultation with employees, trade unions or other employee representative bodies as appropriate							
26	The recruitment process includes procedures to ensure that it is fair and transparent and free from bribery							
27	Appropriate due diligence is carried out on recruiting board members and employees							
28	It is the company's policy that no employee will suffer demotion, penalty or other adverse consequences for refusing to pay bribes even if such refusal may result in the company losing business							
29	There are procedures to make clear through communications that no employee will suffer demotion, penalty, or other adverse consequences for refusing to pay bribes even if such refusal may result in the company losing business							
30	There is a policy to make compliance with the programme mandatory for employees							
31	There is a procedure to implement the policy for employees of mandatory compliance with the programme							
32	Employees are required to read and sign annually that they have read the company's business conduct guidelines							
33	The company has procedures to communicate clearly to employees including those of subsidiaries the sanctions that would be applied in the event of violation of its programme							
34	Employees are appraised on their commitment to the programme							
35	There are procedures to apply appropriate sanctions to employees in the event of breach of the programme up to and including termination in appropriate circumstances							

Checklist: risk assessment

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
36	The board or equivalent body has oversight of the risk assessment process							
37	Responsibility for risk assessment for bribery is assigned							
38	There is a procedure for regular risk assessment for bribery							
39	The procedure for regular risk assessment for bribery extends to all operations under the company's effective control							
40	The risk assessment process identifies and prioritises risks from bribery							
41	Detailed policies and procedures to counter bribery are developed and improved based on the assessed risks							
42	The risk assessment process is carried out on a continuous basis to assess and prioritise the risk of bribery							
43	The company reports publicly on its risk assessment process							
44	The company reports publicly on the risks identified							
45	The anti-bribery programme when developed was benchmarked against the Business Principles for Countering Bribery							
46	There is a procedure by which the views and comments of employees are incorporated into the continuing improvement of the programme							
47	There is a procedure by which the views and comments of employee representatives such as unions or works councils (where such bodies exist) are incorporated into the continuing improvement of the programme							
48	There is a procedure for identifying key external stakeholders by researching and assessing which are most affected by the company's activities in relation to the programme							
49	The company has a procedure to ensure that it is informed of all internal and external matters material to the effective development and implementation of the programme, and in particular, emerging best practices							
50	The company publishes the results of its engagement with relevant interested parties							
51	The company reports publicly on its risk assessment process							

Checklist: policies and procedures

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
52	The programme clearly and in reasonable detail, articulates values, policies and procedures to be used to prevent bribery from occurring in all activities under the company's effective control							

Checklist: facilitation payments

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
53	There is a written policy prohibiting facilitation payments							
54	The policy includes a definition of facilitation payments							
55	A survey and risk assessment has been carried out to determine how and where facilitation payments have been paid							
56	There are detailed procedures and controls based on a risk assessment to implement the facilitation payments policy							
57	Preparatory work has been carried out to deter demands from such payments							
58	Training and guidance is provided to employees likely to encounter risks of facilitation payments on how to deal with them							
59	The policy on facilitation payments is made clear to agents and other intermediaries							
60	Implementation of the policy on facilitation payments is monitored							
61	There is a procedure to record accurately in the books any facilitation payments made							
62	Senior management reviews regular reports on implementation of the no-bribes policy to facilitation payment and details of any recorded as being paid							

Checklist: gifts, hospitality and expenses

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
63	The company has written policies covering gifts, hospitality and expenses							
64	The policies prohibit the offer or receipt of gifts, hospitality or expenses whenever these could affect or be perceived to affect the outcome of business transactions and are not reasonable and bona fide expenditures							
65	The policies reflect the particular risks of gifts, hospitality and expenses being used as a subterfuge for bribery							
66	There are procedures and controls, including thresholds and reporting procedures, to ensure that the company's policies relating to gifts, hospitality and expenses are followed							
67	There is a procedure to ensure that gifts, hospitality and expenses conform to the laws of the countries where they are made or received							
68	There is a procedure to ensure that gifts, hospitality and expenses made to FPOs conform to the rules of the public bodies							
69	There are clear guidelines to enable employees to know how to handle the giving or receiving of gifts, hospitality and expenses							
70	There is a procedure to communicate to employees the guidelines for gifts, hospitality and expenses							
71	Tailored training is given to employees on the rules for gifts, hospitality and expenses							
72	There is a procedure to communicate to business partners the guidelines for gifts, hospitality and expenses							
73	Gifts, hospitality and expenses given are recorded accurately in the books							
74	Gifts, hospitality and expenses given or received are documented and reviewed by management to ensure compliance with the policies							

Checklist: political contributions

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
75	There is a written policy covering political contributions whether made directly or indirectly							
76	There is a definition of political contributions							
77	If the policy is not to make political contributions, the company has procedures to prevent political contributions being made							
78	The policy covers 'revolving doors'							
79	The policy and procedures reflect the particular risks of political contributions being used as a subterfuge for bribery							
80	The policy covers making political contributions directly or indirectly in jurisdictions in which it does not have a presence							
81	If the company uses politicians as consultants, it has procedures for their appointment and checks that fees paid represent appropriate and justifiable remuneration for the services							
82	There are procedures and controls to ensure that political contributions are not used as a subterfuge for bribery							
83	There are procedures to ensure that those retained to advocate on the company's behalf know and observe the company's policy on contributions and responsible advocacy							
84	If the policy is to allow and make political contributions, it covers making political contributions directly or indirectly in jurisdictions in which the company does not have a presence							
85	If the policy is to allow and make political contributions, the policy specifies that political contributions shall be in accordance with applicable law							
86	If the policy is to allow and make political contributions, there is a review and approval procedure with designated levels of approval							
87	The review and approval procedures include checks to ensure that political contributions are not made directly or indirectly to political parties, organisations or individuals engaged in politics as a way of obtaining advantage in business transactions							
88	There is a procedure to record any political contributions made accurately in the books							
89	The company publishes details of all political contributions made by the company and its subsidiaries or a statement that it has made none							
90	The company publishes details of the top issues on which it makes advocacy							

Checklist: charitable contributions

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
91	There is a written policy covering charitable contributions							
92	There are procedures and controls to ensure that charitable contributions are not used as a subterfuge for bribery							
93	There is a review and approval procedure for charitable contributions with designated levels of approval							
94	There is a procedure to monitor charitable contributions to ensure that they are not used as a subterfuge for bribery							
95	There is a procedure for due diligence is carried out on recipient bodies that no FPO is associated with the body that will gain an advantage in the conduct of business							
96	There is a procedure to record charitable contributions accurately in the books							
97	If the company has a foundation or trust, its contributions are subjected to procedures and controls to ensure they are not used as a subterfuge for bribery to gain undue advantage for the company							
98	The company publishes details of all charitable contributions made by the company and its subsidiaries							

Checklist: sponsorships

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
99	There is a written public policy covering sponsorship							
100	There are procedures and controls to ensure that sponsorships are not used as a subterfuge for bribery							
101	There are procedures for approval and payment of sponsorships which are in line with the normal purchasing procedures							
102	There is a procedure for due diligence is carried out on recipient bodies that no FPO is associated with the body that will gain an advantage in the conduct of business							
103	There is a procedure to monitor sponsorships to ensure that they are not used as a subterfuge for bribery							
104	There is a procedure to record sponsorships accurately in the books							
105	A list of sponsorships made is published publicly							

Checklist: operational functions

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
106	There are procedures to ensure that operational functions identified in the risk assessment have the knowledge, skills and resources to adhere to the programme							
107	There are procedures to examine sales and marketing procedures regularly where risks of bribery apply and to implement appropriate remedies							
108	There are procedures to examine contracting and purchasing procedures regularly where risks of bribery apply and to implement appropriate remedies							
109	The company has an explicit public statement of commitment to conduct its contracting and procurement practices in a fair and transparent manner							
110	The company has procedures to carry out its commitment to conduct contracting and purchasing in a fair and transparent matter to counter the risk of bribery							

Checklist: training

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
111	There are procedures to ensure appropriate induction/orientation training is given to recruits so that they clearly understand the company's programme, know the company's expectations and the sanctions procedure in the event of a violation							
112	There are procedures for continuing appropriate training of directors, managers and employees so that they clearly understand the company's programme, know the company's expectations and the sanctions procedure in the event of a violation							
113	The company tailors its training based on the risk assessment							
114	Directors and employees' records include documentation of anti-bribery training received							
115	The company assesses training activities on the programme periodically for effectiveness							
116	The company reports publicly on the extent and quality of its anti-bribery training							
117	There are procedures for continuing appropriate training of agents so that they clearly understand the company's programme, know the company's expectations and the sanctions procedure in the event of a violation							
118	There are procedures for providing continuing training where appropriate to contractors and suppliers on the programme							
119	There are procedures to train contract staff so they clearly understand the company's programme							
120	The company reports publicly on measures of training given to agents							
121	The company reports publicly on measures of training given to suppliers							

Checklist: complaints channels and advice lines

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
122	The company encourages employees and others to raise concerns and report suspicious circumstances to responsible company officials as early as possible							
123	The company provides secure and accessible channels through which employees can raise concerns and report violations (whistleblowing) in confidence and without risk of reprisal							
124	The company provides secure and accessible channels through which employees can seek advice on the application of the programme							
125	There is full documentation of use, reviews and outcomes of complaints channels and advice lines							
126	The company reports publicly on the number and percentage of countries in which the company operates where whistleblowing channels and advice lines for employees are in place							
127	The company reports publicly on the number of whistleblower reports with number of reports investigated, closed or resulting in management action							
128	The company reports publicly on the percentage break-down by type of inquiries to whistleblowing channels and advice lines							
129	The company reports publicly on actions resulting from issues reported							
130	There are secure and accessible communication channels that encourage and allow business partners or other external parties to raise concerns and report violations (whistleblowing) in confidence and without risk of reprisal							
131	Senior management review reports on use of whistleblowing and advice lines							

Checklist: internal communication

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
132	The company has procedures for communicating its programme in an accessible way to all its employees including those of subsidiaries							
133	There is a procedure to provide written guidelines on the programme to all employees including those of subsidiaries							
134	Business conduct guidelines are published in the main languages of employees							
135	The company publishes information on the results of surveys of employees' awareness and understanding of its programme							
136	The company publishes information on the results of surveys of employees' perception of the company's commitment to integrity and specifically to its no-bribes policy							
137	The company publishes information on the number/percentage of employees that have signed that they have read the company's anti-bribery guidelines							
138	The company publishes information on the number of languages in which the guidelines are published							

Checklist: external communication

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
139	There is a policy to publicly disclose information about the programme including the management systems employed to ensure its implementation							
140	The company reports on its anti-bribery programme aligned to the Global Reporting Initiative Sustainability Reporting Framework							
141	The company reports on its anti-bribery programme aligned to the Global Compact-TI Reporting Guidance on the 10th Principle							

Checklist: support functions

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
142	There is a procedure to provide appropriate training and resources to support functions for the anti-bribery programme							

Checklist: collective action

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
143	The company is a member of a sector anti-bribery initiative or working group							
144	The company is a member of or supports an anti-bribery initiative							
145	The company takes part in local collective action to counter bribery							

Checklist: internal controls

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
146	The company has a system of internal controls to counter bribery							
147	The internal controls include financial and organisational checks and balances over the company's accounting and record keeping practices and other business processes related to the programme							
148	There is an audit committee that provides oversight of internal controls, financial reporting processes and related functions including countering bribery							
149	The company ensures that there is appropriate separation of duties for financial transactions							

Checklist: accurate books and records

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
150	There is a procedure to implement accountability throughout the company and its subsidiaries to enforce internal controls and proper books and records							
151	There are procedures to maintain available for inspection accurate books and records that properly and fairly document all financial transactions							
152	There are cross-departmental meetings to review the effectiveness of internal controls systems							
153	There are procedures to ensure that there are no 'off-the-books' accounts, inadequately defined transactions or false entries							

Checklist: dealing with incidents

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
154	There is a procedure for dealing with incidents of bribery							
155	There is a procedure for reviewing and deciding whether to report incidents to the authorities							
156	The company reports publicly a description of public legal cases regarding bribery							

Checklist: business relationships policy

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
157	There is a policy to require or encourage the implementation of a programme equivalent to its own in entities with which the company has significant business relationships							
158	The company reports publicly that it extends the programme to its business relationships							
159	The company has procedures for applying due diligence to counter bribery risks in business relationships							

Checklist: subsidiaries

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
160	There is a policy to implement the company's programme in all business entities over which it has effective control							
161	There are procedures for applying this policy							
162	There is a procedure to carry out due diligence on 'legacy risks' for mergers and acquisitions							
163	The company reports publicly the extent to which the programme is implemented in all the entities under the company's effective control using measures such as numbers or percentage of employees, value of turnover, countries, business units							

Checklist: significant investments

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
164	The company carries out due diligence on its significant investments before entering into them							
165	There is a policy to encourage the implementation of a programme equivalent to its own in entities in which the company has a significant investment							
166	There is a procedure to encourage the implementation of a programme equivalent to its own in entities in which the company has a significant investment							
167	The company monitors its significant investments periodically to check that their anti-bribery programmes are adequate and working							
168	The company reports publicly on its policy for significant investments and how it is implemented							

Checklist: agents and other intermediaries

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
169	There is a procedure to check there is a valid business case for appointing agents							
170	It is the company's policy to undertake due diligence before appointing agents and other intermediaries							
171	There is a procedure to undertake due diligence before appointing agents and other intermediaries							
172	The company has a procedure to properly document due diligence reviews							
173	The company reports publicly the number and or percentage of agents and other intermediaries that have been subjected to due diligence review							
174	There is a procedure for all appointments of agents and other intermediaries to require prior approval of senior management							
175	There is a policy that compensation paid to agents and other intermediaries is appropriate and justifiable remuneration for legitimate services rendered							
176	There is a procedure to ensure that compensation paid to agents and other intermediaries is appropriate and justifiable remuneration for legitimate services rendered							
177	It is the company's policy that compensation paid to agents and other intermediaries is paid through bona fide channels							
178	There are procedures to ensure that compensation paid to agents and other intermediaries is paid through bona fide channels							
179	It is the company's policy not to make payments to agents and intermediaries to off-shore accounts							
180	There are procedures to ensure that payments are not made to agents and intermediaries using off-shore accounts							
181	There is a policy to require agents and other intermediaries to contractually agree to comply with the company's programme							
182	There is a procedure to require agents and other intermediaries to contractually agree to comply with the company's programme							
183	There is a procedure to make provision in all contracts with agents, advisers and other intermediaries relating to the right of access to records, cooperation in investigations and similar matters pertaining to the contract							
184	There is a procedure to provide its agents and other intermediaries with advice and documentation explaining the obligation to comply with the company's programme							
185	There is a procedure to communicate clearly to agents and other intermediaries the sanctions that would be applied in the event of violation of its programme							
186	There is a procedure to contractually require agents and other intermediaries to keep proper books and records available for inspection by the company, auditors or investigating authorities							
187	The company has a procedure to properly document material aspects of the relationship with agents and other intermediaries							
188	There is there is a procedure to monitor the conduct of agents and other intermediaries							

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
189	There is a procedure for the company to have the contractual right of termination in the event that agents and other intermediaries pay bribes or act in a manner inconsistent with the programme							
190	The company has a procedure to apply sanctions to agents and intermediaries that pay bribes or act in a manner inconsistent with the programme							

Checklist: due diligence on joint ventures and consortia

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
191	There is a procedure to conduct due diligence before entering into a joint venture or consortium							
192	There is a policy to ensure that the joint ventures and consortia over which the company maintains effective control have programmes consistent with its own							
193	Where the company does not have effective control of a joint venture or consortium there is a procedure to make known its programme to the other entities in the venture and encourage them to adopt a programme for the venture consistent with its own							
194	Where due diligence shows that a joint venture or consortium does not have a programme consistent with that of the company, there is a procedure to establish contract protection							
195	The company has a procedure to monitor the programmes and performance of its joint ventures and consortia partners							
196	In the case of policies and practices that are inconsistent with its own programme, there is a procedure for the company to take appropriate action							
197	There is a procedure that where the company is unable to ensure a joint venture or consortium has a programme consistent with its own, it has a plan to exit from the arrangement if bribery occurs or may be reasonably thought to have occurred							
198	The company reports publicly the number of joint ventures and consortia terminated because of inconsistency with the company's programme							

Checklist: contractors and suppliers

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
199	There is a procedure for undertaking due diligence, in evaluating prospective contractors and suppliers to ensure that they have effective anti-bribery programmes							
200	The company has a procedure to avoid dealing with contractors and suppliers known or reasonably suspected to be paying bribes							
201	The company has a policy to make known its anti-bribery programme to contractors, subcontractors and suppliers							
202	The company has procedures to make known its anti-bribery programme to contractors, subcontractors and suppliers							
203	The company reports publicly on measures of training given to contractors and suppliers							

Checklist: monitoring and review

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
204	The company has procedures to monitor significant contractors and suppliers to ensure they have effective anti-bribery programmes							
205	There are procedures for the company to have the right of termination in the event that contractors and suppliers pay bribes or act in a manner inconsistent with the company's programme							
206	The company reports publicly on the number of contractors' and suppliers' contracts terminated for non-conformance with the company's programme							
207	Continuing and/or discrete evaluations are performed supporting the continuous improvement of the programme							
208	The company use key performance indicators to encourage and measure progress in improvement of the programme and its implementation							
209	Discussions are held with stakeholders especially suppliers and contractors to obtain their views on the programme							
210	The company benchmarks its programme internally between business units							
211	The company benchmarks its programme externally							
212	There is a procedure for ensuring that there is an adequate audit trail to support all recorded transactions							
213	There is a procedure to discuss the results of internal audits of the Programme with relevant operational personnel							
214	There is a procedure to address weaknesses identified through internal audits with a documented corrective action plan and a timetable for action							
215	External consultants are used to monitor and advise on the programme							
216	The company participates in anti-corruption initiatives and business sector groups to learn best practices to improve its programme							
217	Self-evaluations are carried out and the results applied to improve the programme							
218	There is a procedure to ensure that the internal control systems, in particular the accounting and record keeping practices, are subject to regular internal audits to provide assurance that they are effective in countering bribery							
219	There is a procedure for senior management to monitor the programme and periodically review its suitability, adequacy and effectiveness and implement improvements as appropriate							
220	There is there a procedure for senior management to periodically report the results of programme reviews to the audit committee, governance committee, board or equivalent body							
221	There is a procedure for prompt reporting of any issues or concerns to senior management and the board							
222	There is a procedure for the audit committee, governance committee, the board or equivalent body to make an independent assessment of the adequacy of the Programme							

		Y	N	Unclear	In plan?	Plan date	Comment	Evidence reference
223	There is a procedure for the audit committee, to report regularly to the board on its independent assessment of the adequacy of the programme							
224	There is a procedure to use the experience from incidents to improve the programme							
225	The company has a procedure for self-reporting bribery incidents as appropriate to the authorities							
226	The board or equivalent body has considered whether to commission external verification or assurance of the programme							
227	An external verification or assurance has been conducted							
228	The verification or assurance opinion has been published publicly							
229	The company publishes publicly a description of the scope and frequency of feedback mechanisms and other internal processes supporting the continuous improvement of the programme							
230	The company publishes publicly a description of the company's procedure for investigation and resolution of incidents							
231	The company publishes publicly details of public legal cases of bribery involving the company							