

Business Ethics & Anti-bribery Policy

Introduction

It is the policy of ETNA to conduct our activities in an honest and ethical manner. A zero-tolerance approach is applied to bribery and corruption at every level in the organisation. This policy provides guidance in accordance with the Bribery Act 2010 but if you are **concerned** about any business or other dealing, irrespective of the Act, you should report this immediately to the Chair of Trustees.

This policy applies to all individuals working in ETNA, including Trustees, employees, consultants, and volunteers. It also applies to third parties. In this policy, third party means any individual or organisation you come into contact with during the course of your work, including actual and potential clients, customers, suppliers, donors, fund holders, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

This policy will be reviewed regularly, and any improvements identified will be made as soon as possible.

Policy

A bribe is an inducement or reward offered in order to gain any commercial, contractual, regulatory or personal advantage. In general, other than in the normal course of our day-to-day business where expenses, such as coffees during a meeting and so forth, are usual, we actively discourage any level of other gift or broader hospitality. However, the aim of this policy is not to prohibit normal and appropriate hospitality being given to, or received from, third parties.

Gifts or hospitality must not however be given or received with the intention of influencing us, or a third party, to provide a business or personal advantage. If in doubt, discuss the issue with the Chair.

You should ensure the hospitality or indeed gift you receive:

- complies with local law
- is given in the name of ETNA, not in your name
- does not include cash or a cash equivalent (such as gift certificates or vouchers)
- is appropriate. For example, it is customary for small gifts to be given at Christmas
- considering the reason for the gift, it is appropriate in terms of type, value, and timing
- is given openly, not secretly *and*
- is not accepted from government officials or representatives, or politicians or political parties, without the prior approval of the Chair.

If, by any chance, a gift is received in the office, it is the custom and practice to share this with the rest of the staff and volunteers present at the time (for example, a box of chocolates from a grateful beneficiary) or, if it is not suitable for sharing, to raffle this with the money raised coming to ETNA.

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

- to give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that an advantage will be received, or to reward an advantage already given
- accept payment from a third party if you know, or suspect, is offered with the expectation that it will obtain a business advantage for them, or an advantage will be provided by ETNA in return
- accept a gift or hospitality from a third party if you know, or suspect, that it is offered or provided with an expectation of a business advantage

- threaten or retaliate against another member of staff or volunteer who has refused to commit a bribery offence or who has raised concerns under this policy or engage in any activity that might lead to a breach of this policy.

Your Responsibilities

You must ensure that you read, understand, and comply with this policy. The policy is communicated to all new staff and volunteers as part of their induction process and is communicated to existing staff and volunteers. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working with or for ETNA.

You must notify the Chair as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.

ETNA is required to keep financial records which will evidence the business reason for making any payments to third parties. You must therefore declare and keep a written record of all hospitality or gifts accepted or offered and ensure that all expenses claims are submitted in accordance with the expenses policy and specifically record the reason for the expenditure and that it was incurred in the proper course of the activity of ETNA.

For the sake of clarity, it is ETNA policy that no gifts of cash or cash equivalent (such as gift certificates or vouchers) should be accepted by staff from third parties. Any such gifts received are deemed to be a donation to ETNA and will be treated as such, duly recorded as appropriate.

Any employee who breaches this policy may face disciplinary action which could result in dismissal for gross misconduct.

Red Flags

In the sector in which ETNA operates, the following circumstances are considered to be the areas where risks are most likely, and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices
- A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or fails to provide an invoice or receipt for a payment made
- A third party offers (or indeed demands) entertainment or gifts before commencing or continuing contractual negotiations or provision of services
- You receive an invoice from a third party that appears to be non-standard or customised
- You are offered an unusually generous gift or offered undue hospitality by a third party.

Raising Concerns

You are encouraged to raise concerns with the Chair at the earliest possible stage about any issue or suspicion of malpractice or if you are offered a bribe by a third party, are asked to make one, or suspect that this may happen in the future. 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 Chair.

ETNA encourages openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. ETNA is committed to ensuring no one suffers any detriment or unfavourable treatment as a result of refusing to take part in bribery or corruption, or because they report something in good faith. If you believe you have received any such treatment, you should raise the issue with the Chair or, if it is not remedied and you are an employee, you should raise it formally through the grievance procedure.

Last updated: Sept 2022

Next review date: Sept 2023