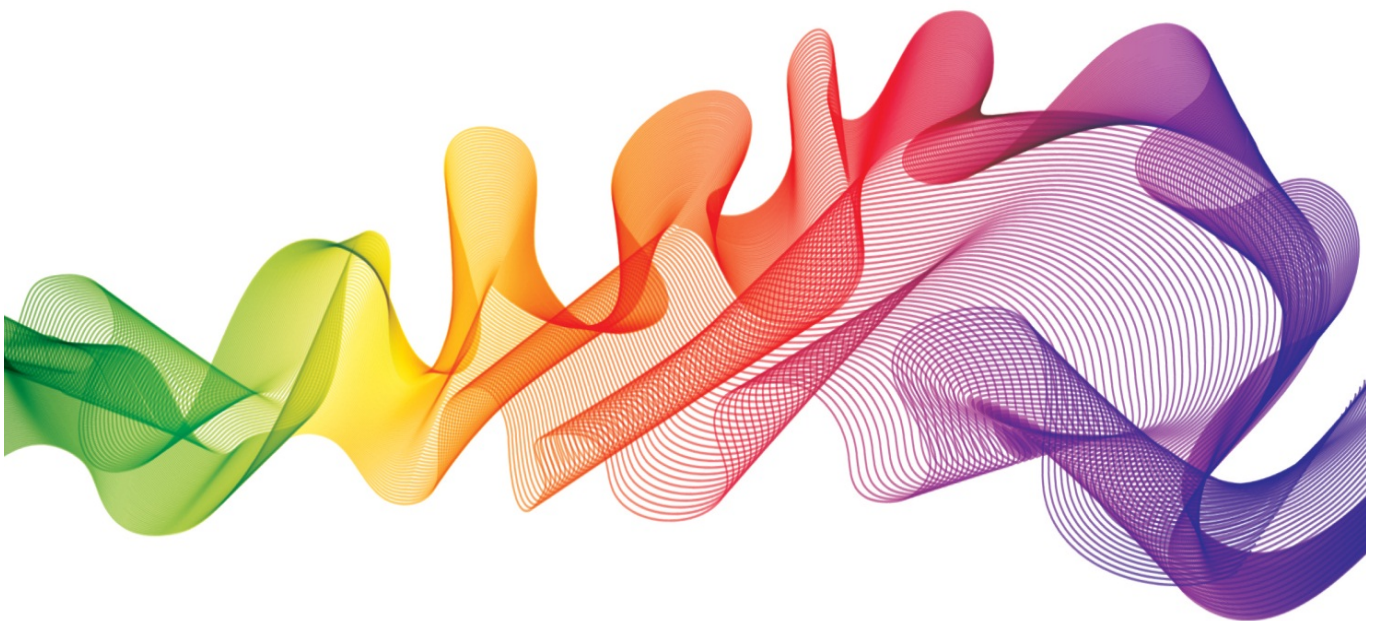


# Anti-Bribery, Anti-Corruption & Public Disclosure Policy



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## Introduction

The TTE Technical Training Group (TTE) is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on TTE's behalf are responsible for conducting company business honestly and professionally.

TTE does not tolerate any form of bribery by, or of, its employees or any persons or companies acting for it or on its behalf. The Board and Directors are committed to implementing and enforcing effective systems to prevent, monitor and eliminate bribery, in accordance with the Bribery Act 2010.

Under the Act, TTE may be liable for any associated person or body engaged on TTE business. This would most obviously include staff conducting their normal duties, TTE representatives and agents (including those within and outside of the UK), subsidiary companies and possibly even students or suppliers purchasing or receiving goods or services on behalf of TTE.

Generally it does not matter where business is being conducted the same standards apply. It is no excuse when outside of the UK to say "but that is the way you have to do things here".

The success of TTE's anti-bribery measures depends on everyone playing their part in helping to uncover and eliminate bribery. Therefore, all employees and others acting for, or on behalf of, TTE are encouraged to report any suspicious activity to the Executive Directors. TTE's Board and Directors will support any individuals who make such a report in good faith.

## Code of Conduct

### 1. Our overall Policy

#### 1.1 As Employees of TTE we:

- Behave honestly, are trustworthy and set a good example;
- Make sure our behaviour complies with the policies and rules of TTE;
- Use the resources of TTE in the best interests of TTE and do not misuse these resources;
- Do not pay or accept bribes;
- Make a clear distinction between the interests of TTE and our private interests;
- Avoid possible conflicts of interests; do not accept gifts, invitations or other advantages which contradict our integrity;
- Ensure we comply with national legislations in the countries where we have business arrangements;
- Report incident, risks and issues which deviate from our policies;
- Are continually conscious about the need to maintain our integrity.

#### 1.2 As Owners and Non-Executive Directors of TTE we:

- Commit fully to the intent of this policy;
- Commit fully to an on-going effort to maintain our integrity;
- Ensure that TTE complies with national regulation wherever it does business;
- Commit TTE to an open and transparent management approach;
- Expect our partners and other business associates to respect the policy.

### 2. Definition of Corruption and Bribery.

"Corruption is the misuse of entrusted power for private gains".

Bribery is to offer, receive, promise or give any undue pecuniary or other advantage, whether directly or through intermediaries, to a third party, in order that the third party act or refrain from acting in relation to the performance of official business duties, in order to obtain or retain business or other improper advantage.

### 3. Political and Charitable Contributions and Sponsorships

TTE does not grant financial or other support to third parties it conducts business with or where there is a future potential for business to be conducted. Such efforts / arrangements can be perceived as an attempt to gain an improper business advantage.

Community support and donations are acceptable, be it in-kind services, knowledge, services exchange, or direct financial contributions. However, managers and employees must be careful to ensure that charitable contributions and sponsorships are not used as a subterfuge for and do not constitute bribery. In relation to donations and community support, TTE should consult local stakeholders to unveil relevant needs.

### 4. Facilitation of Payments.

Facilitation payments are a form of bribery made with the purpose of expediting or facilitating the performance for a routine business action and or transaction. Facilitation payment is typically demanded which under normal conditions the individual would not be entitled to. Payment may be offered to expedite the service or modify it in some small way. Facilitation payments are prohibited in most countries.

TTE has a zero tolerance policy regarding facilitation of payment.

Faced with a demand for a facilitation payment, the following steps **must** be taken by the person faced with the demand:

- Actively resist the payment;
- Keep any amount to a minimum;
- Create a record concerning the payment if you do make one.

TTE has established a management review procedure for record keeping as part of a quarterly assessment of facilitation payments. This review is used for an ongoing evaluation of potential business risk or damage to TTE's image and is used to develop a strategy and setting achievable targets in order to achieve the zero tolerance policy.

Exception:

The only exception to paying a facilitation payment is where your life is in danger. If a facilitation payment is made in such circumstances, it must be reported as soon as practicable or possible to the Directorate, in order that it can be recorded.

### 5. Gifts, Hospitality and Expenses.

You **must** not give or receive courtesies which could be evaluated as illegal or improper exchanges. You **must** refrain from offering courtesies which violates the recipient's standards. Offering courtesies to government or public servants may be considered as a legal offence in certain countries.

You are **not** allowed to accept or give courtesies which involve cash or cash equivalents. You may offer or receive gifts; hospitality and expenses provided they are in line with the limits set and will not motivate favouritism and / or create any obligation. All courtesies must be reasonable and may not be frequent suggesting a pattern.

Courtesies in the form of travel, meal, receptions, sightseeing, gifts or other expenses may only be offered or given with a professional interest in the relationship, but not to any spouses and relatives.

To avoid that gifts, hospitality and entertainment have undue influence on business decisions, the maximum amount for gifts, hospitality and entertainment must be defined by management and be in accordance with local professional and industry standards prior to doing business in the specific country. It is the employee's

responsibility to research the Country to which they are travelling and understand customs and culture relating to giving and accepting gifts and discuss with a Director before travelling if any concerns

## 5.1 Receiving Gifts

Members of staff may accept meals and equivalent hospitality only in the normal course of business and only with Directorate knowledge and consent; Gifts over £100 in value should then either be recorded as TTE or sold (the proceeds going into general TTE funds). The receipt of gifts over £100 and corporate hospitality in excess of £100 must be reported to the Company Secretary who maintains a register; and in any event, gifts over £100 in value and hospitality in excess of £100 can be accepted only with prior approval from the Directorate.”

If there is any doubt as to whether a gift or hospitality to be given or received is appropriate, guidance should be sought from the Finance Director.

## 5.2 Giving Gifts

For the avoidance of doubt, token gifts supplied by TTE including TTE branded items up to the value of £25 are considered appropriate and permission does not need to be sought

Directorate permission should be sought for gifts either greater than £25, or giving gifts not supplied by TTE. Care must be taken to be culturally and politically aware and evaluate the context and relative value of the gift in relation to the country and environment in which it is given as £25 in some Countries is a high value and may cause embarrassment to the recipient.

Please also be aware that in some countries it is illegal to give any gifts.

## 5.3 Public Officials

Section 6 of the Bribery Act creates a standalone offence of bribery of a foreign public official. The offence is committed where a person offers, promises or gives a financial or other advantage to a foreign public official with the intention of influencing the official in the performance of his or her official functions.

A ‘foreign public official’ includes officials, whether elected or appointed, who hold a legislative, administrative or judicial position of any kind of a country or territory outside the UK

Courtesies whenever accepted or given must be documented and recorded. The recorded entry must expressly state the nature and purpose of the expenditure, and records must be preserved and reported to line management immediately. The Group Managing Director will be responsible for maintaining the register of records.

## 6. Protection Money

In some instances protection money may be solicited. This is a kind of extortion which might involve physical threats. We will **not** engage in such affairs. It is our obligation to protect any employee or partner, and such incidents should be reported to the line management immediately. In certain situations such threats might lead to a cessation of business.

## 7. Roles and Responsibilities

This code of conduct has been developed to secure and detect actions which do not comply with guidelines herein. It is every employee’s responsibility to prevent bribery and corruption in TTE and to comply with the code of conduct, hereunder any other relevant provisions within our field of business.

Every TTE member of staff has an independent obligation to ensure that any interaction with all business associates and public official comply with all relevant laws and regulations, as well as this code.

It is the responsibility of every line manager to communicate this code and ensure that all relevant employees and external parties working on behalf of TTE, within their area of responsibility, understand and comply with the procedure.

The responsibility for the program implementation, monitoring and questions regarding policy and principles rest with TTE Directorate.

Elsewhere in this document code minimum requirements in relation to political contributions, charitable contributions and sponsorships, facilitation payments, gifts, hospitality and expenses, have been established. They do not supersede national law and it is imperative at any time always to comply with relevant laws and regulations.

If an employee is unsure about the appropriateness of any gift whether expected to be given, or received they should contact a TTE Director for advice (time zones permitting).

If an employee is feeling under pressure to give unexpected gifts whilst in country they should decline and promise to send gifts once back in the UK stating they have insufficient funds to purchase unexpected gifts.

## 7.1 Business Relationships

### 7.1.1 Subsidiaries and Business Partners

We act with due care before engaging with a business partner and ensure that subsidiaries and business partners know and adhere to our code of conduct.

### 7.1.2 Distributors and Agents

Compensation paid to distributors and where applicable our agents must be appropriate and justifiable remuneration for legitimate services rendered. The relationship must be documented and the supplier, agent or distributors reserve the right to terminate in the event that they pay or solicit bribes or in any other ways violate this code of conduct.

### 7.1.3 Contractors and Suppliers

We conduct our procurement practices in a fair and transparent manner and we act with due care when evaluating prospective contractors and suppliers. We will make our anti-bribery policies known to our contractors and suppliers. We will follow the conduct of major contractors and suppliers and have a right of termination in the event that they pay or solicit bribes. We will avoid dealing with prospective contractors and suppliers known to be paying bribes.

## 8. Communication and Training

TTE is responsible for ensuring that all employees are informed about and understand this code of conduct. Each employee will receive relevant training and new employees will be briefed as a part of their employment induction. As a minimum key employees will receive yearly mandatory training including compliance with laws, regulations, or standard conducts relevant for our field of business as appropriate.

### 8.1 Procedures

TTE has a set of procedures that underpins this code of conduct.

### 8.2 Sanctions

No employee will be penalised or be subject to other adverse consequences for refusing to pay bribes even if it may result in TTE losing business.

Failure to observe this code is a cause for disciplinary action, which by default involve dismissal.

## 9 Public Interest Disclosure



- 9.1. The Company at all times conducts its business with the highest standards of integrity and honesty. It expects all employees and workers to maintain the same standards in everything they do. Employees and workers are therefore encouraged to report any wrongdoing by the Company or its employees or workers that falls short of these business principles.
- 9.2. The Public Interest Disclosure Act 1998 protects workers who report wrongdoing within the workplace but it is the aim of this policy to ensure that as far as possible our employees and workers are able to tell us about any wrongdoing at work which they believe has occurred or is likely to occur.
- 9.3. We recognise that employees and workers may not always feel comfortable about discussing their concerns internally, especially if they believe that the Company itself is responsible for the wrongdoing. The aim of this policy is to ensure that workers are confident that they can raise any matter with the Company that concerns them in the knowledge that it will be taken seriously, treated as confidential and that no action will be taken against them.
- 9.4. If you have any concerns at all about wrongdoing at work, including any criminal offence, a failure to comply with legal obligations, a miscarriage of justice, a health and safety danger, an environmental risk or a concealment of any of these you are required to refer the matter to a director. The director will investigate your complaint they will tell you the result of the investigation and what, if any, action has been taken.
- 9.5. The Company undertakes that no employee or worker who makes a bona fide report under this procedure will be subjected to any detriment as a result.
- 9.6. If it should become clear that the procedure has not been invoked in good faith, for example for malicious reasons or to pursue a personal grudge against another employee, this will constitute misconduct and will be dealt with in accordance with the terms of the Company's disciplinary procedure.

## 10.0 Criminal Finance Act

- 10.1 The Criminal Finance Act 2017 came into force with effect from 30 September 2017. Part 3 of the Act introduces a new corporate criminal offence of failure to prevent the facilitation of tax evasion. The legislation applies to all businesses and all taxes. This particular offence is not about the TTE itself avoiding, evading or underpaying tax, but about TTE failing to prevent its employees/agents/associates from facilitating the evasion of tax by another party. All corporates are affected and can be subject to prosecution for the facilitation of tax evasion by 'associated persons'.  
It has always been a criminal offence for anyone to assist a third party in criminal tax evasion; the corporate offence of failure to prevent the facilitation of tax evasion is when all of the following circumstances apply:
  - There is criminal evasion by a taxpayer;
  - There is the criminal facilitation of that evasion by an 'associated person' (e.g. an employee) acting for or on behalf of the 'relevant body' (TTE); and
  - The relevant body failed to prevent that facilitation.
- 10.2 An associated person is an employee, agent or other person who performs services for or on behalf of the relevant body. The associated person can be an individual or an incorporated body. The contractual status or label of a person performing services for or on behalf of the organisation does not matter, so, for example, employees, agents and sub-contractors can be associated persons. If any TTE employee, agent or subcontractor is found guilty of assisting a third party to evade tax in the course of their duties, TTE will automatically be charged with 'facilitating criminal tax evasion', and be liable, if found guilty, to unlimited fines, damage to reputation and loss of rights to bid for government contracts.

### 10.3 Examples of Corporate Criminal Offence are as follows:

Making a payment overseas, for example to an overseas agent, in the knowledge that the agent intends to use the method of payment to evade tax;

- Colluding with another training provider / third party to misdescribe services as outside the scope or grant funding rather than a taxable supply of research services where VAT cannot be recovered. Generally agreeing to misdescribe services provided to a third party in order to facilitate a VAT reclaim by them;

- Allowing a payment for goods/services to be described as a donation so that the donor can claim tax relief;
- Agreeing to misdescribe an income stream to take the payment outside with-holding tax obligation;
- Accepting a request to pay one entity knowing that the goods/services have been provided by another entity and that the purpose of the change is to evade tax;
- Buying goods for personal use through a university account and issuing a certificate for charitable relief;
- Assisting an academic to facilitate his/her personal use of department research accounts (or 'personal earning accounts') or the backdating of a waiver, resulting in a loss of income tax to HMRC;
- Making a royalty payment in the knowledge that the recipient intends to use the method of payment to evade tax;
- Agreeing to misdescribe goods being exported so that a lower rate of Customs duty becomes payable on import by a customer.

10.4 TTE's Board and management team are committed to preventing the facilitation of any form of tax evasion. We will not engage in or with any business that does not share our values and this commitment to prevention. TTE recognises the importance of fostering positive business relationships and the need to maintain the confidence of the many organisations with which it does business. We have a zero tolerance approach to the facilitation of tax evasion and will not work with any individual or organisation that is not committed to preventing the facilitation of tax evasion, in compliance with the Criminal Finances Act 2017. All cases of suspected facilitation of tax evasion by an associated person will be thoroughly and promptly investigated. Any TTE employee against whom evidence of facilitation is found, will be subject to the TTE disciplinary procedures which may result in dismissal.

#### 11.0 Further guidance on bribery related issues – Q&A

11.1 You have heard substantial rumours that a third party, agent or collaborator, with whom you wish to do business has a reputation for engaging in what has been described as 'dodgy' 'underhand' or behaviour otherwise suggestive of corrupt practices.

**Action required:** You must follow up on those rumours and find out whether there is any substance. You should make enquiries from the source of the rumours. If you are convinced there are legitimate concerns, then you should not proceed without taking further advice from the Finance Director. Even if you think the rumours are unsubstantiated, you should always assess the likely risk of bribery and where concerned follow up with due diligence enquiries. Factors that would push the situation into higher risk require follow up action include:

- The business ethics of the country in which the third party is based (a so called "red flag country"). See web sites like Transparency International <http://www.transparency.org/>
- known 'under the table' practices within the area of business
- Indications that the third party may not have effective policies on preventing bribery or possible poor internal governance arrangements or weak internal financial controls.

You should think about appropriate control measures. You must be satisfied that there is no likely risk of bribery.

11.2 A third party that you are going to be dealing with wishes to receive some advanced "commission" before the proposed business arrangement is concluded.

**Action required.** Although commission earned through a written contract that is at normal market rates and against demonstrable deliverables is acceptable, this particular arrangement smacks of bribery – do not agree.

11.3 You wish to export some research equipment to another country. You have received communication from the local customs officers holding the equipment that in exchange for a small additional payment they will take particular care to ensure that the goods arrive safely and are not held up by unnecessary red tape.



**Action required:** You have to reject this offer. The offer could be a facilitation payment or could constitute bribing a foreign official. You have to make as best preparation as you can, accepting there may be delay and problems getting through customs.

- 11.4 You have been approached by a supplier of services to TTE wishing to take you on an all-expenses paid golfing weekend.

**Action required:** This level of hospitality would most likely be deemed excessive in the context of the normal business relationship with suppliers. Reject the invitation.

- 11.5 You are planning on travelling to a another country and are aware that it is very common practice that the police stop motorists and demand small amounts of money, 'baksheesh', to allow people to proceed.

**Action required:** If the police are asking for the money on the back of an illegal threat then this may actually not constitute an act of bribery if you make the payment. In English law this would be more akin to extortion by the police, since you are not seeking yourself to induce improper conduct by the police. You are most likely only making payment under duress so as to allow you to continue on your lawful way, or prevent harm to yourself or others you are travelling with. However, if the police action is not in itself illegal (as nothing is actually threatened, only assumed), then to make payment is likely to constitute a bribe.

Clearly the line here between extortion and bribery is difficult to draw and may be even more difficult to evidence e.g. proving an implied threat by the Police. Staff should also be aware that making any payment to the police may in the jurisdiction be an unlawful act in itself. Consequently if you make payment you run a real risk it will be taken as a bribe.

- 11.6 A third party describes themselves as a "facilitator" and says that for a fee they will arrange the necessary introductions to people who are in high positions and who may influence the award of contracts to the TTE.

**Action required:** This could be the facilitator either taking a bribe for themselves or on behalf of others. Do not pay the money.

- 11.7 On a trip to a Company, one of the senior managers offers you free of charge use of his personal holiday home for you and your family.

**Action required:** If that person is involved in developing a business relationship between the Companies, it could be construed as a bribe. The benefit you receive does not have to be money.

- 11.8 A third party visiting TTE who has influence in establishing possible business with TTE requires that the TTE pays for his accommodation and generous daily allowance for living expenses at a 'top notch' hotel.

**Action required:** Placing someone in high class accommodation is not necessarily inappropriate. However, its appropriateness would need to be carefully considered and only allowed in the proper context of the situation e.g. to be proportionate to the professional standing of the individual not the benefits that may be on offer. A demand for an allowance would generally be unacceptable.

- 11.9 A third party expects a substantial part of payment in cash.

**Action required:** Generally any request to pay substantial sums in cash is not acceptable

- 11.10 It's customary to give gifts when doing business in certain countries – you have been asked to give guidance on what level of gift is acceptable to receive or give?

**Action required:** As indicated previously, all gifts should be reported to the relevant Directorate. If the value of the gift is over £25 this is subject to the prior approval of Directorate .Even if approved, if the value is over £25 it is to be reported to the Company Secretary. However, no gifts should be given or accepted, of any value, where they are, as the Anti-Bribery Policy states, excessive, disproportionate or unreasonable, or given on the understanding of certain favours being granted.

For the avoidance of doubt, token gifts including TTE branded items up to the value of £25 are considered appropriate and permission does not need to be sought.

11.11 What happens if following this anti-bribery policy staff feel unable to do business with certain third parties in certain countries?

**Action required:** Sometimes this may be the case. TTE will abide by its business ethics and compliance with the law first.

11.12 Following the award of a contract to a TTE supplier in which you've been involved you receive completely unsolicited and completely "out of the blue" a high-value fountain pen with a card marked "with thanks" from the successful contractor.

**Action required:** Given in particular the proximity of the award you should return the fountain pen and make your line manager aware of the gift.

11.13 A supplier who hopes to win some future business with the TTE would like to take you out for lunch at a restaurant in to discuss their services with you.

**Action required:** You may go to lunch without reporting the matter subject to there being no likelihood that if the supplier is to pay your part of the bill it will exceed £100.

10.14 You are in conversation with agents who are looking to recruit international students to The TTE technical Training Group. These agents require a commission to be paid based upon services delivered. The commission broadly reflects market rates.

**Action required:** TTE can pay the commission. The commission arrangements should be part of a written agreement.

11.15 You assisted a member of staff in putting forward their successful application for promotion. You were not involved in considering the application. The member of staff has offered to buy you a case of expensive wine.

**Action required:** Whilst there is the possibility of the value of the gift exceeding £100, it is not being given in any way to induce you to improperly perform a role given your non-involvement in the selection process. You can take the wine and not declare it!

11.16 You are concerned about members of staff receiving gifts from students or their families and that they may constitute some form of bribery. What is TTE's guidance in this area?

**Action required:** The guidance is that whilst staff should use some discretion, recognising in particular cultural sensitivity, gifts should not be encouraged. Gifts must only be accepted as a general gesture of goodwill rather than linked to any specific activity e.g. assessment of student work. If given gifts must only be in non-cash form, be of value of less than £10, be given only to relevant staff who have directly taught/tutored/supervised the student and should only be received at the end of the academic year or other time where clearly not related to assessment of work.

Steve Grant  
Group Managing Director  
September 2018



Your signature indicates that you have read the TTE Anti – Bribery, Anti – Corruption & Public Disclosure Policy. By signing this document means that you will abide by the regulations set forth in the TTE Anti – Bribery, Anti – Corruption & Public Disclosure Policy

Name..... Signature ..... Date.....

This page is to be completed, detached and returned to the HR department for filing in my personnel file.

(PLEASE INSERT DATE).

**THIS FORM WAS SENT TO THE HR  
DEPARTMENT ON**

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