1 Introduction

1.1 Foundation Scotland [FS] is a reputable steward of donor and community funds and is committed to being accessible, inclusive, transparent, and accountable. FS will act fairly, with integrity and will maintain lawful practice in all its business dealings. Therefore, FS has a zero-tolerance approach to bribery. FS has related policies on Anti-Fraud and Anti-Money Laundering.

2 Scope

2.1 The policy applies to all employees. It also applies to individuals performing functions on behalf FS including trustees and consultants. All employees and associated persons are expected to adhere to the principles set out in this policy. We also encourage all Panel members, advising on decisions that are the legal responsibility of FS, to abide by this policy.

3 Abbreviations and Definitions

Abbreviations

- CEO – Chief Executive Officer
- LMS – FS's Learning Management System

4 Policy

Legal Obligations

4.1 The legislation on which this policy is based is the Bribery Act 2010. It is an offence in the UK to offer, promise or give a financial or other advantage to another person [i.e. to bribe a person], with the intention of inducing or rewarding improper conduct. It follows that it is also an offence to request, agree to receive or accept a financial or other advantage [i.e. to receive a bribe] for or in relation to improper conduct.

Policy Statement

4.2 FS prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether cash, gift or inducement from any person or company, wherever they are situated and whether they are a public official or organisation or private person, partnership or company by any individual employee, agent or other person or organisation which may be acting on behalf of FS in order to gain any commercial, contractual or regulatory advantage for FS, themselves or anyone connected with them.

Anti-Bribery Strategy

4.3 FS is committed to the principles contained in the Ministry of Justice Guidance to the Bribery Act 2010.

4.4 There is Board level commitment to anti-bribery policies and procedures and with the zero-tolerance policy.

4.5 As part of its Risk Management process, FS undertakes annual risk assessments on its activities through the lens of anti-bribery. [See Sections 4.9-4.10].

4.6 The anti-bribery policies and procedures are reviewed by the Audit and Assurance Committee and subsequently by the Board to ensure that they are effective and proportionate.

4.7 Due diligence is carried out on all contracts where FS has an on-going relationship. [See Section 4.11].

4.8 FS requires anti-bribery training to be undertaken by all employees and trustees.

Risk Assessment

4.9 FS understands that scope for bribery could exist in any of its outward facing functions, however the risk is most likely in scenarios where the organisation is tendering or commissioning some form of contract for service delivery or possibly in a geographically defined fund or large grants initiative. Examples follow:

- Via a large programme which has delivery partners earning reasonable professional fees for community engagement facilitation and research.
- Via a tender process for investment management services.
- Via a localised community fund.
- Via a significant grants programme
- Via commissioning for office services e.g. suppliers of hardware, software and other supplies.

4.10 FS responds to public consultations related to its areas of work. It will not however engage in specific cases in relation to statutory processes.

Due Diligence on Business Partners

4.11 Business partners are subject to the same standards in terms of anti-bribery, i.e., they must act in accordance with FS's policy. Due diligence activity will include:

- Evaluating the background, experience, and reputation of the business partner
- Understanding the services to be provided, and methods of compensation and payment
- Evaluating the business rationale for engaging the business partner
- Taking reasonable steps to monitor the transactions of business partners appropriately
- Ensuring there is a written agreement in place which acknowledges the business partner's understanding and compliance with this policy.

Hospitality

4.12 The policy is not intended to prohibit normal and acceptable hospitality, if they are customary, proportionate and are appropriately recorded. The Annual Declaration of Interests Return provides a formal record for gifts with an equivalent value of £100 or more, which must be recorded. Gifts, entertainment, and hospitality include the receipt or offer of gifts, meals or tokens of gratitude, or invitations to events, functions or other social matters connected with FS business whether declined or accepted.

4.13 Determining what is acceptable:

- What is the intent – to build a relationship or something else?
- How would this look if the details were in newsprint?
- What if the situation were reversed – would there be a double standard?

4.14 If you are uncertain the matter should be referred to a senior staff member before proceeding. Some guidelines follow:

- Never acceptable - A ‘quid pro quo’ (offered for something in return)
- Never acceptable - Gifts in the form of cash or cash equivalent vouchers
- Usually acceptable - Modest, infrequent meals with someone with whom we do business
- Usually acceptable - Occasional attendance at cultural or related events
- Usually acceptable - Gifts with nominal value (e.g., pens, confectionery etc.)

Implementation

4.15 The Policy and related training is part of the standard compliance induction for all staff and trustees.

5 Roles and Responsibilities

5.1 The prevention, detection and reporting of bribery is the responsibility of all FS employees. FS encourages all Employees and associated persons to be vigilant and to report any unlawful conduct, suspicions or concerns promptly, and to report this to the CEO. The CEO is responsible for ensuring timeous notification to the Audit and Assurance Committee and the Board.

5.2 All accounts, receipts, invoices and other documents and records relating to dealings with third parties must be prepared and maintained with accuracy and completeness. No accounts must be kept “off the record” to facilitate or conceal improper payments.

5.3 A breach of any of the provisions of this policy by employees will constitute a disciplinary offence and will be dealt with in accordance with FS’s Disciplinary Policy. Regarding associated persons, a breach of this policy could lead to the suspension or termination of any relevant contract or agreement.

6 Training

- LMS – Bribery Act

7 References

- Bribery Act 2010
- Ministry of Justice Guidance to the Bribery Act 2010

8 Review

8.1 This policy is reviewed, approved, and endorsed by the Board of trustees. It is updated when required by legislation, to ensure that it reflects statutory responsibilities, government guidance and best practice for FS or every 36 months whichever is the soonest.

9 Document Properties

Title	Anti-Bribery Policy		
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