

Anti-Corruption, Fraud, and Bribery Policy



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Picture credits

Cover, left and on table of contents,

left: Team Kenya

Cover, right: Send a Cow

1 Policy Statement

MannionDaniels works for a more healthy, equitable, inclusive, safe and sustainable world. We partner with communities and clients worldwide to provide advice and support in strategic planning, policy governance, and programme management, with a particular focus on international health and social care. Much of our work focuses on reaching poor and vulnerable people, especially in fragile and conflict affected states. MannionDaniels has a 'zero tolerance' policy towards bribery, fraud and corruption and so does not accept any level of bribery, fraud or corruption within the organisation. As a company, we are committed to the highest standards of ethical conduct and integrity in our business activities.

All Employees of the company, and all individuals acting for the company anywhere in the world, are expected to conduct themselves professionally and within the law. This Anticorruption, fraud and bribery policy is part of a suite of measures employed to promote and ensure ethical and lawful business conduct.

MannionDaniels often operates in higher corruption-risk environments and, as such, has introduced a robust Anti-corruption, Fraud and Bribery framework to ensure the company, as far as is reasonably possible, manages the risk of bribery, fraud and corruption occurring in relation to its commercial activities. The Anti-corruption, Fraud and Bribery Framework and Policy describes the company's policy stance and anti-corruption, fraud and bribery itself. It is a reflection of the company's overall commitment to protecting itself and those acting on its behalf. Anti-corruption, fraud and bribery laws vary across the world.

MannionDaniels is, in particular, subject to the UK Bribery Act 2010. This law places strict liability on the company should anyone associated with it commit bribery anywhere in the world, for the benefit of the company. If MannionDaniels is found to have taken part in corruption, we could face an unlimited fine, we can be excluded from tendering for public contracts and face damage to our reputation. MannionDaniels therefore takes its legal responsibilities very seriously. Moreover, individuals who commit violations of the UK Bribery Act can be imprisoned for up to ten years. MannionDaniels' Anti-corruption, Fraud and Bribery Policy is designed to protect the company and those individuals representing the company, from contravening the law.

2 Purpose and Scope of Policy

The Anti-corruption, Fraud and Bribery Policy sets out personal responsibilities in observing and upholding MannionDaniels' position on bribery, corruption, and fraud; outlines the company's Anti-corruption, Fraud and Bribery framework and provides information and guidance on how to recognise and deal with bribery, fraud and corruption issues. This Anti-corruption, Fraud and Bribery Policy is part of a suite of measures employed to promote and ensure ethical and lawful business conduct.

Documents included in this Procedure:

- **Annex 1** - Potential Scenarios Red Flags: "Red Flag"
- **Annex 2** - Gifts and Hospitality Register

This policy applies to all persons working for MannionDaniels or on behalf of the company in any capacity, including Employees at all levels (whether permanent, fixed-term or temporary), directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, sponsors and business partners, whether located in the UK or abroad. Persons not employed by MannionDaniels but nevertheless acting on behalf of the company, are referred to as 'associated persons' throughout this document.

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

3 What is bribery, fraud and corruption?

There is no universally accepted definition of bribery. For the purposes of this policy, a bribe is defined as an inducement or reward offered, promised or provided in order to gain and commercial, contractual, regulatory or personal advantage.

Corruption is a wider concept than bribery and is defined in this policy as the abuse of entrusted authority or position for private gain. The word can cover a range of abuse.

Bribery is a criminal offence in almost every jurisdiction and the penalties can be severe. For example, under UK law individuals can face up to ten years imprisonment. In addition to local law, an increasing number of countries are extending the reach of their domestic anti-bribery laws to capture conduct committed abroad. Some countries, including the UK, also legislate for the strict liability of companies where individuals bribe for the benefit of the business e.g. by paying bribes to win contracts.

Examples:

- **Offering a bribe**

You offer a potential client tickets 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 our 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.

- **Bribing a foreign official**

You arrange for the business to pay an additional payment to a foreign

official to speed up an administrative process.

The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

- **Breach of Policy**

Breach of any policy with regards to MannionDaniels purchase of goods or supply of services or breach of MannionDaniels procurement policies, for example, providing information in return for personal financial reward.

- **Misuse and Misappropriation of Funds**

Failure to account for monies received. Overstated or falsely claimed expenses. This may include advances not recovered or forging of counter-signatories

- **Conflicts of Interests**

Conflicts of interest, for example, awarding contracts to an organisation in which a staff member or a member of their family has undisclosed interests.

- **Acceptance of Gifts and Hospitality**

Acceptance of gifts or hospitality in return for a promise of business or service from MannionDaniels.

- **Falsification of Records**

Falsification of records within, or unauthorised amendments to, databases, administration systems or accounting records.

Fraud is taking, attempting to take or obtaining by deception, money or any other benefit when not entitled to that benefit. This includes:

- **External fraud**

Fraud that is perpetrated by any person outside MannionDaniels, including organised crime.

- **Internal fraud**

Fraud that is perpetrated by any person employed by or contracted to MannionDaniels.

- **Collusion**

Fraud that occurs between any person employed by or contracted to MannionDaniels and any external parties.

4 What is prohibited by the policy?

MannionDaniels prohibits Employees and associated persons from offering, promising, giving, soliciting or accepting any bribe. The bribe might be cash, a gift or other inducement. Bribes can be offered to, or solicited from, a private individual, a public or government official, official of a state-controlled industry or political party or a private person or company and would be a bribe whether the Employee or associated person is situated in the UK or overseas.

For the purposes of this policy it is irrelevant whether the bribe is made to ensure that a person or company improperly performs a duty or function for the benefit of MannionDaniels. Improperly performing duties or functions could include not acting impartially or in good faith or in accordance with a position of trust.

For the purposes of this policy it is irrelevant whether the bribe is made or received directly or through a third party.

Acts of bribery are designed to influence the receiver to act in a specific way. The act to be performed by the receiver may not, necessarily, be illegal but could still be a bribe for the purposes of this policy.

4.1 Facilitation Payments and Kickbacks

MannionDaniels does not make, and will not accept, any facilitation payment or “kickbacks” of any kind. Facilitation payments, or offers of such payments, will constitute a criminal offence under the UK Bribery Act and gross misconduct under the company’s Disciplinary Procedure.

MannionDaniels recognises that demands for facilitation payments are commonplace in certain parts of the world. Where a public official has requested such a payment, Employees or associated persons should ask for further details of the purpose and nature of the payment in writing. If the official refuses, a request should be made to speak to the official’s manager for clarification of the purpose of the payment. An explanation should be given to the official of both the company’s rules and the UK anti-bribery law. If the official is persistent immediate contact should be made with a line manager, the Director of Operations or the Compliance Manager.

If the public official does provide written details, the Director of Operations will consider the nature of the payment. Local legal advice may be sought by the company. If it is concluded that the payment is a legitimate fee, for example part of a genuine fast-track process, or is otherwise permitted locally, the company will authorise the Employee to make the payment. Where the Director of Operations considers that the request is for a facilitation payment, the Employee or associated person will be instructed to refuse to make the payment and notify the official that a report of the incident will be made to the company and the UK embassy.

Kickbacks are typically payments made in return for a business favour or advantage. All Employees and associated persons must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us. MannionDaniels will support Employees and associated persons who refuse to pay a bribe.

5 What is not prohibited by the policy?

Bribes paid under duress will not be a breach of this policy. Bribes paid under duress are payments made when the payee is in fear for his or her safety or liberty, or the safety or liberty of another person. An example could be where a policeman demands a bribe described as a ‘fine’, before allowing the payee to continue with their journey. All demands for bribes (including bribes paid under duress) must be reported at the earliest opportunity after the event to the Director of Operations and the Compliance Manager.

6 What to do if you have a safeguarding concern

The Anti-corruption, Fraud and Bribery framework comprises several key elements that complement one another:

- A commitment of the company to conduct business lawfully
- The assessment of bribery, fraud and corruption risks across the business
- Procedures that are designed to proportionately manage the risk of bribery and corruption occurring
- Regular training and communication on the Anti-corruption, Fraud, and Bribery framework
- Guidance on seeking advice and raising concerns
- Regular reviews of the Anti-corruption, Fraud and Bribery framework
- Spontaneous gifts and hospitality are permissible under this policy
- Financial controls

The elements of the Anti-corruption, Fraud and Bribery framework are described further below.

6.1 Corruption, Fraud and Bribery Risk Assessments

The assessment of corruption, fraud and bribery risks is incorporated into standard risk assessment processes at MannionDaniels. The corruption, fraud and bribery risk assessment process will consider how corruption and bribery might occur in relation to our operations, how our business relationships and internal structures may contribute to the risks and mitigation measure to manage any identified risks. The assessments of bribery, fraud and corruption risks will inform the MannionDaniels Anti-corruption, Fraud and Bribery framework which will be amended as required.

6.2 Anti-Corruption, Fraud and Bribery Procedures

MannionDaniels has several procedures and key control measures related to the management of bribery, Fraud and corruption risks. These are:

- Management of gifts and hospitality
- Management of conflicts of interests
- The management of charitable donations, sponsorships and lobbying activity
- Due diligence processes
- Financial Controls.

6.3 Gifts and Hospitality

Gifts or hospitality that are reasonable and proportionate and seek to showcase our services or to improve our professional relationships are acceptable business practice. Moreover, MannionDaniels understands that in certain countries, gift giving and receiving is a cultural norm. However, the company also recognises that inappropriate gifts, entertainment and hospitality can constitute bribery. Even if not received or given as a bribe, gifts and hospitality can give the impression of bribery or otherwise garner a sense of obligation. Particular care must be taken in this regard when engaging with individuals who represent a government or government agency, or during contract / tender negotiations.

Cash or cash equivalents will never be given as a gift, irrespective of the value (such as gift certificates or vouchers).

This policy allows reasonable and appropriate gifts or hospitality to be given to or received from third parties, for the purposes of:

- establishing or maintaining good business relationships
- improving or maintaining our image or reputation
- marketing or presenting our products and / or services effectively.

Promotional gifts of low value such as branded stationery provided to or received from existing customers, suppliers and business partners will usually be acceptable.

Reimbursing a third party's expenses or accepting an offer to reimburse our expenses (for example, the costs of attending a business meeting) would not usually amount to bribery.

However, a payment in excess of genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable.

MannionDaniels recognises that spontaneous gifts and hospitality are sometimes offered, and it is unreasonable to expect individuals to seek permission before accepting such offers. Therefore, this policy allows for the acceptance provision of unplanned gifts and hospitality.

We appreciate that practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether, in all the circumstances, the gift or hospitality is reasonable and justifiable, and would be perceived to be reasonable by an independent third person.

This safeguarding incident log feeds into the company risk register that is held by the Director of Operations (Matthew Wiltcher). The risk register is reviewed regularly at Leadership Team meetings which occur monthly and is used to reflect on vulnerabilities and mitigation of those, to reflect and learn from safeguarding incidents, and also to notify outside authorities where necessary.

What is NOT acceptable?

It is not acceptable for the Employee or associated person (or someone on the Employee's or associated person's behalf) to:

- 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
- 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

- accept payment from a third party that they know or suspect is offered with the expectation that it will obtain a business advantage for them
- accept a gift or hospitality from a third party if they know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Employer in return
- threaten or retaliate against another Employee who has refused to commit a bribery offence or who has raised concerns under this policy
- engage in any activity that might lead to a breach of this policy

What is acceptable?

Giving and accepting of gifts may be allowed if the following requirements are met:

- the value is not in excess of £100 per person (in the UK) or reasonable local equivalence
- 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
- it is not an explicit or implicit exchange for favours or benefits
- it is given in the name of MannionDaniels, not in the name of an Employee or associated person
- it does not include cash or a cash equivalent
- it is appropriate in the circumstances, taking account of the reason for the gift, its timing and value. For example, in the UK it is customary for small gifts to be given at Christmas
- it is given openly, not secretly
- it complies with any applicable local law.

All instances of gifts and hospitality provided or received must be reported by email to the Director of Operations and Compliance Manager who maintain a Gifts and Hospitality Register as part of the Anti-corruption, Fraud and Bribery framework. The information required is:

- Date/time/place of the event
- Circumstances including purpose of the expenditure
- Nature (including value) of the expenditure
- Who was present

For guidance on the receipt of provision of Gifts and Hospitality advice can be sought from the Director of Operation or the Compliance Manager.

6.4 Conflicts of Interest

Conflict of interest is a set of circumstances that creates a risk that an individual's ability to apply judgement or act in one's role is, or could be, impaired or influenced by a secondary interest. It can occur in any situation where an individual or organisation (private or government) can exploit a professional or official role for personal or other benefit.

Conflicts can exist if the circumstances create a risk that decisions may be influenced, regardless of whether the individual benefits. The perception of competing interests, impaired judgement or undue influence can also be a conflict of interest.

Conflicts might occur if individuals have, for example:

- a direct or indirect financial interest
- non-financial or personal interests
- conflicts of loyalty where decision-makers have competing loyalties between an organisation they owe a primary duty to and some other person or entity.

Given that conflicts of interest are a common and unavoidable part of management that can arise in a range of situations and environments, our approach is to recognise that these risks will arise and put measures in place to identify and manage conflicts when they do arise. See Conflict of Interest Policy (separate document) which delineates the approach.

As per the Conflict of Interest Policy, all statutory directors, Employees or associated persons involved in decision-making processes have a duty to identify and disclose actual or potential conflicts of interest.

On an annual basis, all staff and contractors are required to declare all private, personal and financial interests relevant to their jobs in relation to:

- decision-making
- management of contracts
- giving policy advice.

All individuals involved in decision-making must complete a "Conflict of Interest Declaration Form to declare any known conflicts of interest. The declaration form is to be updated annually.

On an on-going basis, it is the responsibility of the individual, contractors and suppliers to identify ad-hoc conflicts of interest which arise as a result of their involvement in ongoing business activities.

As part of the Anti-corruption, Fraud and Bribery Framework, a Conflict of Interest Register is maintained by the Director of Operations. The Conflicts of Interest Register will record all relevant details including:

- The nature and extent of the (potential) conflict
- A summary of the discussion
- Any actions taken to manage the conflict.

All declared conflicts of interests will be reviewed annually and when any relevant changes occur. If an Employee or associated person is not sure what to declare, or whether / when their declaration needs to be updated, the Employee must seek guidance from the Director of Operations or the Compliance Manager.

6.5 Donations

MannionDaniels does not make contributions to political parties or political candidates. We only make charitable donations or undertake sponsorships that are legal and ethical. No company donation will be offered or made without the prior approval of the Managing Director.

6.6 Due Diligence

MannionDaniels continues to develop and be committed to maintaining systems and procedures, incorporating efficient and effective internal controls. These include separation of duties and checking and authorisation requirements to ensure that errors and impropriety are prevented.

7 Training and Communication

Communication of the Anti-corruption, Fraud and Bribery Policy, including training, is central to the effectiveness of the framework. Frequent short messaging of the zero-tolerance approach to bribery reinforces the framework and reduces risk to individuals and the company.

All Employees of MannionDaniels will receive training in relation to this policy. The frequency of any repeat training will be determined by the bribery risk assessments conducted.

Training will be delivered in a number of ways, including online training, one-to-one discussions and group dilemma training.

Our zero-tolerance approach to bribery, fraud and corruption will be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter. Anti-corruption, fraud and bribery training will also be provided to other third

parties, such as suppliers to the company, when a need and opportunity is identified.

8 How to Seek Guidance and Raise Concerns

Advice and guidance in relation to this policy can be obtained from your first-line manager or alternatively, if you would feel more comfortable, you may seek advice directly from the Director of Operations, Compliance Manager and Human Resources Manager.

All Employees of the company, and all individuals acting for the company anywhere in the world, are expected to report any concerns of fraud, bribery, and corruption, and to cooperate with any investigation of such concerns. You do not need to be certain of the occurrence of bribery, fraud, or corruption to raise your concerns.

The reporting of concerns is undertaken in the same way as the seeking of guidance under this policy i.e. by contacting your line manager or the Director of Operations or the Compliance Manager.

9 What to Do in Cases of Corruption, Fraud or Bribery

It is important that the Employee and associated person tells their manager as soon as possible if the Employee or associated person is offered a bribe, fraud (internal and external), and corruption by a third party, is asked to make one, suspects that this may happen in the future, or believes that the Employee or associated person is a victim of another form of unlawful activity.

The manager is in turn required to treat the matter seriously and confidentially and escalate the issue as soon as possible to the Director of Operations and the Compliance Manager. MannionDaniels is, however, obliged in some circumstances to report information to appropriate external bodies.

In the event that, for whatever reason, a member of staff feels unable to report the matter through the normal channels above, they may go direct to the Director of Operation, Compliance Manager or utilise the anonymous, free-to-call and confidential [Whistleblowing Service](#).

Any concerns raised in good faith will be treated seriously and will be investigated as set out in this Policy and in compliance with all applicable U.K. legislation any other comparable legislation overseas.

MannionDaniels will not tolerate harassment or victimisation of any member of staff for raising a genuine concern in good faith through this procedure. Disciplinary action will be taken against the perpetrator in the event of such harassment or victimisation taking place. Equally, disciplinary action may be taken against a member of staff raising a concern maliciously or falsely.

10 Protection

Individuals who refuse to accept or pay a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. At MannionDaniels, we encourage openness and will support anyone who raises genuine concerns under this policy, even if they turn out to be mistaken.

Employees and associated persons are reminded that MannionDaniels has a separate [Whistleblowing Policy](#). It describes in detail the protections afforded to those who raise concerns of miss-conduct.

11 Response to Concerns Raised

The Director of Operations and Compliance Manager will be responsible for ensuring that all concerns raised under this policy are investigated.

Any Employee who breaches this policy will face disciplinary action, which could result in dismissal.

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

Those raising concerns will be regularly informed of the progress of the investigation, unless the report is raised anonymously or the person raising the concern does not wish to be kept informed.

The matter will be dealt with confidentially; however, it should be noted that the company cannot guarantee confidentiality as there may be legal requirements to disclose information relating to a matter raised. Furthermore, the company cannot prevent the identity of a person raising an issue being deduced by others.

Although concerns may be raised anonymously, MannionDaniels would like to stress the importance of those raising concerns to fully cooperate with any investigation process. It is quite usual for further information to be sought from those raising concerns as an investigation progresses. Concerns raised anonymously can be more difficult to investigate.

As a matter of routine, the following minimum information will be retained securely by the Director of Operations:

- Date and time of receipt of the concern
- The identity of the person raising the concern (if known)
- A summary of the concern, its background and other relevant information
- Whether confidentiality was requested, explained or promised
- Whether the concern was raised elsewhere; if so where, to whom and when
- Any advice or feedback given to the person raising the concern
- Details of any investigation undertaken and its result.

MannionDaniels is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery, fraud or corruption, or for reporting their genuine suspicions that a 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. If you believe that you have suffered any such treatment, you should inform the Director of Operations, the Human Resources Manager or the Compliance Manager immediately

12 Review of the Anti-Corruption and Bribery Policy and Framework

The Anti-corruption, Fraud and Bribery policy and framework will be reviewed on an annual basis, or more frequently if changes to the operating or legal environment justify a review. The review will consider the adequacy of the Anti-corruption, Fraud and Bribery framework in terms of its design and operational effectiveness. This is a separate process to the anti-corruption, fraud and bribery risk assessment. The results of each review will be reported to the MannionDaniels leadership team and the boards of the company and subsidiaries.

13 Record Keeping

MannionDaniels will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. All gifts and hospitality given or received in excess of the threshold described in section must be reported. All expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy. All potential, anticipated and actual conflicts of interest as described in the section above and as per the Conflict of Interest Policy.

All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers will be prepared with strict accuracy and completeness.

Although records relating to the Anti-corruption, Fraud and Bribery Policy and Framework do not need to be centralised, it is important that MannionDaniels can demonstrate and evidence the Anti-Corruption and Bribery Policy and Framework to a third party, if required.

The Director of Operations will maintain a summary document identifying the source and location of documentary evidence of the Anti-corruption, Fraud and Bribery Policy and Framework. The Anti-corruption, Fraud and Bribery Policy and Framework documentary evidence includes amongst other things:

- training records

- communications of the Anti-corruption, Fraud and Bribery Policy and Framework
- due diligence processes
- bribery risk processes
- gifts & hospitality
- conflicts of interest
- records of concerns raised, and investigations conducted
- reviews of the Anti-corruption, Fraud, and Bribery Policy and Framework.

14 Responsibilities

The Director of Operations is the owner of the Anti-corruption, Fraud and Bribery Policy and Framework. He has day-to-day oversight responsibility for implementing this policy/framework and reporting annually to the MannionDaniels Leadership Team and the Board of Directors on its functioning. The Director of Operation is supported in this role by the Compliance Manager.

The Director of Operations, Compliance Manager and Human Resources Manager have responsibility for receiving concerns and providing advice under the policy.

The Human Resources Manager has responsibility for dealing with concerns raised in accordance with the company's Disciplinary Policy, or otherwise as appropriate. Moreover, the Human Resources Manager is responsible for reporting to the Leadership Team and Board of Directors any data relating to Disciplinary investigations on an annual basis

The Leadership Team and the Board of Directors will review regular reports on the implementation of the Anti-corruption, Fraud and Bribery policy and maintenance of the framework.

Line managers have responsibility for recording concerns raised under this policy and referring these concerns to either the Director of Operations, Compliance Manager or Human Resources Manager.

All Employees and associated must read, understand and comply with this policy, report any concerns and assist with investigations.

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. Employees and associated persons are required to avoid any activity that might lead to, or suggest, a breach of this policy. Example of "red flags" that may indicate bribery or corruption are set out in the appendix to this document.

Annex One

Potential Risk Scenarios: “Red Flags”

The following is a list of possible red flags that may arise during the course of the Employee working for MannionDaniels 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.

If an Employee encounters any of these red flags while working for the Employer, the Employee must report them promptly to their manager:

1. The Employee becomes aware that a third party engages in, or has been accused of engaging in, improper business practices
2. The Employee learns that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials
3. a third party insists on receiving a commission or fee payment before committing to sign up to a contract with the Employer, or carrying out a government function or process for us
4. a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made
5. a third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business
6. a third party requests an unexpected additional fee or commission to "facilitate" a service
7. a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services
8. a third-party requests that a payment is made to "overlook" potential legal violations
9. a third-party requests that the Employee provide employment or some other advantage to a friend or relative
10. the Employee receives an invoice from a third party that appears to be non-standard or customised
11. a third party insists on the use of side letters or refuses to put terms agreed in writing
12. the Employee notices that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided
13. a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Employer
14. the Employee is offered an unusually generous gift or offered lavish hospitality by a third party.