

# Council for British Research in the Levant

## ANTI-BRIBERY, FRAUD AND CORRUPTION POLICY

**This policy applies to all trustees, employees, contractors and anyone working pro bono for CBRL.**

CBRL has a zero-tolerance approach to fraud, corruption or bribery.

CBRL is committed to acting professionally, fairly and with integrity in all of their business dealings and relationships and to implementing and enforcing effective systems to counter fraud, bribery and corruption, and requires anyone working for or with CBRL, to act with professionalism, honesty, integrity, and in accordance with the law (including the Bribery Act 2010).

### Overview and Purpose

Interactions between individuals and organisations can be complex, especially where there are hierarchies of power. However, the trustees of CBRL have ultimate responsibility for ensuring that CBRL's assets are securely held and are not misappropriated; the trustees also seek to conduct the business of CBRL in an honest and ethical manner.

Fraud, bribery and corruption refer to the abuse of power, or misuse of resources, for personal gain. CBRL is committed to promoting ethical research, including safeguarding its researchers and their participants, and as such considers fraud, corruption and bribery to be misconduct.

The purpose of this policy is to make anyone who works for or with CBRL aware of what is meant by fraud, corruption and bribery, and to understand what their responsibilities are in this regard.

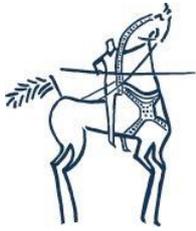
### Role of the Trustees:

The trustees of CBRL are responsible for:

- i. developing and implementing effective controls to help prevent and detect fraud, bribery and corruption;
- ii. carrying out thorough and prompt investigations if any incidents of actual or attempted fraud, bribery or corruption occur;
- iii. taking appropriate action against perpetrators of actual or attempted fraud, bribery or corruption;
- iv. reporting any incidents of actual or attempted fraud, bribery or corruption at the next trustees' meeting;
- v. complying with the Action and Response Plan;
- vi. reporting any incidents of actual or attempted fraud, bribery or corruption to the police if necessary and appropriate;
- vii. reporting any incidents of actual or attempted fraud, bribery or corruption to the CBRL's insurers if necessary; and
- viii. submitting a serious incident report to the Charity Commission in relation to any incident of actual or attempted fraud, bribery or corruption if necessary in accordance with the Charity Commission guidance.

### Framework

CBRL employees are expected to act in accordance with the law of England and Wales and must also act in accordance with relevant laws in the national context in which they work, bearing in mind how this can be complicated in situations of conflict or occupation. It is the responsibility of the employee to understand the law.



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Employees must comply with this anti-bribery, corruption and fraud policy, and must notify CBRL as soon as possible of any breach or suspected breach of the policy, so that CBRL can take appropriate steps. Employees must cooperate with CBRL's reasonable requests in taking such appropriating steps, including any steps required in accordance with the CBRL Bribery, Corruption and Fraud Action and Response Plan.

## Fraud

Employees must not carry out fraudulent activities.

For CBRL's purposes, fraud is a form of dishonesty with the intention of deceiving or cheating someone in order to make a gain or cause loss. As defined in accordance with the [UK Fraud Act 2006](#), this could involve:

- fraud by false representation (e.g. pretending to hold a position which you do not hold, or misleading someone);
- fraud by failing to disclose information (e.g. failing to disclose the purpose or context of activities); and
- fraud by abuse of position (e.g. using your position to exploit others).

The deception or cheating may or may not necessarily involve or result in the direct loss of funds or other assets belonging to CBRL. For example, a person falsely purporting to be an employee or volunteer of CBRL would be considered a fraudulent act.

Other examples of fraud include:

- i. theft or manipulation of assets including databases and confidential information;
- ii. falsification or alteration of cheques, other payment means, accounting or other documents;
- iii. inappropriate authorisation of purchases in exchange for bribes, kickbacks or other payoffs from suppliers;
- iv. suppression or omission of the effect of transactions from records;
- v. attempts to launder money through CBRL's accounts;
- vi. attempts to use CBRL as a means of improperly obtaining tax advantages (e.g. through certain gifts of shares);
- vii. claiming expenses not actually or properly incurred.

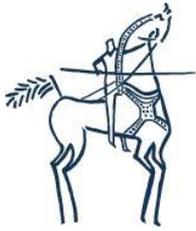
It should be noted that the fraudulent act can be merely the attempt to deceive, and attempted fraud is therefore to be treated as seriously as accomplished fraud.

## Bribery

Bribery is defined as the offering, promising or giving of a reward or incentive, financial or otherwise, encourage them to perform their functions or activities improperly. This might include:

- i. offering an incentive to induce a person to perform a certain activity; and
- ii. giving a reward to someone in return for their failure to carry out their proper function.

Employees must not offer, give, solicit or accept bribes, from any person or organisation. Small expenses or refreshments are acceptable – see below on gifts and hospitality.



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Employees must not accept any material corporate hospitality or other benefit or advantage (which could influence the decision to use a service provider) when considering service providers.

Employees must also act in accordance with relevant laws in the national context in which they work, and England and Wales' Bribery Act 2010. It is the responsibility of the employee to understand the law.

## Corruption

Corruption refers to any abuse of position or power for gain that is not defined as fraud or bribery.

Employees are expected to represent CBRL in accordance with CBRL's principles and values and must not misuse their position as an associate of CBRL.

Employees must also act in accordance with relevant laws in the national context in which they work. It is the responsibility of the employee to understand the law.

## Gifts and Hospitality

In principle, the giving or receipt of gifts is not prohibited, if the following requirements are met in relation to the gift or hospitality:

- i. it is not made with the intention of influencing anyone to obtain or retain business or a business advantage (including any investment or financial support), or in explicit or implicit exchange for favours or benefits;
- ii. it does not breach any other law;
- iii. it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- iv. taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time (for example, a small gift in keeping with relevant cultural traditions to mark a particular holiday or festival);
- v. it is given openly, not secretly; and
- vi. it is not offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the trustees.

However, anyone working for or with CBRL must also act in accordance with relevant laws in the national context in which they work. It is the responsibility of the employee to understand the law.

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