

MODULE GUIDANCE:

CORPORATE SOCIAL RESPONSIBILITY: BRIBERY & CORRUPTION

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Purpose:

You have been asked to complete this module to be compliant with the requirements of one or more client buyers. The Bribery & Corruption module forms part of a wider set of Corporate Social Responsibility (CSR) modules which you need to complete and pass, in conjunction with the H&S module, in order to receive the CQMS Safety-Scheme certification.

This guidance explains the topics covered in the Bribery & Corruption assessment, the requirements and standards to which we assess in line with the client requirements. Please note that the assessment is a desktop-only assessment, we do not witness the work you undertake, and as such evidence needs to be uploaded to support your response.

If you are unsure of the requirements or standards, or how they apply to your organisation, after reading the relevant parts of this guidance document please contact CQMS Safety-Scheme and a member of our team will be happy to help. We provide support and guidance to companies undergoing assessment with us free of charge.

Requirements & Standards:

All companies who work for certain client buyers are required to complete this module in full and provide relevant supporting evidence where marked.

You can 'save' the module at any time and return to complete it later. Please note that the module will not be complete or submitted to CQMS until you have submitted it by clicking the yellow 'SUBMIT' button shown below:

Module status: Awaiting completion

CSR: Anti-bribery

Submit this Module ↗

Save responses 📄

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Question 1

Please confirm if your company has a Bribery & Corruption Policy in place, and if so upload a copy. This must be dated within the last 12 months and show top level commitment and authorisation (this is usually demonstrated by being signed by the Managing Director or Director).

This is a mandatory requirement for this module, so if you don't already have a Bribery & Corruption Policy you can download a template to then amend accordingly and tailor to your company's arrangements from the 'Resources' tab and upload.

Question 2

Please confirm when Bribery & Corruption training was last provided, and upload evidence e.g. a copy of a certificate, internal toolbox talk attendance list, etc. The training evidence must show that senior personnel (e.g. Directors, Managers involved in procurement, contracting, finance, tendering) have received Bribery & Corruption training.

This is a mandatory requirement for this module, so if you don't already have evidence available you can download a toolbox talk to brief to your workforce and record their attendance from the 'Resources' tab and upload.

Question 3

(new question August 2025)

Please confirm if your company has an Anti-Facilitation of Tax Evasion Policy in place, and if so upload a copy. If this is covered within the Anti-Bribery & Corruption Policy that you have uploaded into question 1 please confirm this by selecting the first response.

Guidance is available from HM Revenue & Customs at

<https://assets.publishing.service.gov.uk/media/5a82aaa0e5274a2e8ab58b82/Tackling-tax-evasion-corporate-offences.pdf>

The Safety-Scheme team are happy to support you through the process and provide guidance on use of the CQMS Safety-Scheme Portal, buyer requirements or sign-posting to industry guidance where required. This support is included at no extra cost.

If you have any questions please call on 01476 594410 or email us at safety-scheme@cqms-ltd.com

The Policy must be dated within the last 12 months and show top level commitment and authorisation (this is usually demonstrated by being signed by the Managing Director or Director). It must also clearly show that the company has a zero-tolerance approach towards tax evasion and follows the 6 principles of tax evasion which are:

1. **Proportionality (of risk-based prevention measures)**
The lengths that you go to in order to control the risk (i.e. your 'reasonable procedures') should be proportionate to the risk and take account of the nature, scale and complexity of your activities. Consideration should be given to the opportunities available for persons to facilitate tax evasion, the motives for why they may do so, and the means by which it could be done.
2. **Top level commitment**
The culture of the organisation and behaviour of senior personnel are paramount in setting and maintaining the standards. Those at the most senior levels of the organisation are best placed to foster a culture where actions intended to facilitate tax evasion are considered unacceptable. This principle is intended to encourage the involvement of senior management in the creation and implementation of preventative procedures. It is also intended to encourage senior management involvement in the decision making process in relation to the assessment of risk, where this is appropriate.
Clear statements in the Policy stating that the company has a zero-tolerance approach to tax evasion, appointing senior individuals with monitoring responsibilities and designating responsibility at senior level for disciplinary procedures relating to the breach of the company's policies will help to demonstrate top level commitment.
3. **Risk assessment**
Assess the nature and extent of your exposure to the risk of those who act in the capacity of a person associated with it criminally facilitating tax evasion offences. This enables you to identify and prioritise the risks you face, allocate appropriate resources to mitigate the risk, and regularly review at an appropriate level.
4. **Due diligence**
The due diligence procedures put in place should be proportionate to the identified risk, and you should apply due diligence procedures, taking an appropriate and risk based approach, in respect of persons who perform (or will perform) services on behalf of your organisation, in order to mitigate identified risks.
5. **Communication (including training)**
You should take steps to ensure that your policies and procedures are embedded within your organisation and its activities, communicated and clearly understood through communications and training.
6. **Monitoring & review**
By monitoring the implementation of your company policy and procedures, and reviewing their effectiveness, areas for improvement can be identified. This usually takes place through a formal periodic review by senior personnel, with findings documented.

If you do not have a written Anti-Facilitation of Tax Policy, selection the third option from the answers and detail the procedures that you have put into place to avoid the facilitation of tax evasion. This should provide details which address the measures you have taken to cover the 6 principles listed above.

Tax evasion is a corporate criminal offence and businesses must take reasonable steps to prevent their staff from helping others evade taxes, and failure to do so can result in significant penalties, including unlimited fines and reputational damage. Client buyers are keen to ensure that they only work with businesses which are taking steps to ensure they, and their staff, abide by the law, to protect themselves and their reputation.

Question 4

Please confirm if you have a confidential reporting channel for personnel to raise concerns about bribery or corruption. This could be in the form of a 'whistleblowing line' which you make employees aware of. Examples include <https://protect-advice.org.uk/>

If you do not have a formal channel, please explain how you ensure that individuals can raise concerns in confidence. This includes concerns they may have with the conduct of senior management as well as other employees.

Question 5

Please list the 'adequate procedures' that you have implemented within your company to prevent the giving, or receiving, of bribes. The 6 principles of the Bribery Act are the same as those for Anti-Tax Evasion:

Proportionality, top-level commitment, risk assessment, due diligence, communication and monitoring & review.

Guidance is available from the Ministry of Justice at

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/832011/bribery-act-2010-guidance.pdf

Question 6

Please confirm if your employees receive any personal remuneration e.g. via commission payments or similar.

If yes, please provide further information to explain how this operates and is monitored within the company to mitigate the risks associated with potential bribery and corruption.

Question 7

Please detail any convictions or pending prosecutions within the last 5 years for the company; this includes any former names it was known as within this time. If there are none to declare please state 'N/A'.

Question 8

Please detail any convictions or pending prosecutions within the last 5 years for Directors of the company or affiliated companies. If there are none to declare please state 'N/A'.

Validity & Renewal:

The expiry date of the Bribery & Corruption module will be aligned with the expiry date of the main H&S module (SSIP compliant) upon completion. This ensures that all competency evaluation modules expire at the same time which aids the renewal process.

If the Bribery & Corruption module is completed prior to the main H&S module, a temporary expiry date will be added and this will then be adjusted to align with the main H&S module when that is completed.

CQMS will issue reminders in advance of expiry to individuals listed as 'contacts' on your supplier profile so the renewal process can be commenced.

Further information:

Please see the CQMS Safety-Scheme Terms & Conditions, available on the CQMS Portal login page or request from CQMS Safety-Scheme. The T&Cs provide further information on the CQMS Safety-Scheme processes.