



## **SHA Anti-Bribery Policy**

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## 1 INTRODUCTION

- 1.1 Southside Housing Association (SHA) is committed to operating as a registered social landlord (RSL) and a business in line with the highest ethical standards, openness and transparency and with the utmost financial probity. By our actions SHA upholds not only its own reputation but that of the wider Scottish social housing sector
- 1.2 This Policy sets out SHA's position with regard to meeting its obligations with regard to the Bribery Act 2010, and in meeting standards of good governance and ethical behavior in safeguarding against all forms of bribery. The Association values its reputation for ethical conduct and financial probity. Any allegation of bribery would be highly damaging to SHA's reputation and will be dealt with robustly.
- 1.3 The SHA Anti-Bribery Policy also applies to SHA's wholly owned subsidiary Southside Factoring and Related Services (SFARS) and any reference throughout this policy is also taken to refer to SFARS.

## 2. DEFINITIONS

- 2.1 The Law Society provides the following definition in regard to the crime of Bribery:

“A person is guilty of the crime of bribery if they offer, promise or give an advantage directly or indirectly, to another person, intending that a person is rewarded for, or induced to, perform a relevant function or activity improperly”<sup>1</sup>

- 2.2 In practical terms and in relation to its business activities, this means that SHA prohibits governing body members, staff or volunteers from offering, promising, soliciting or accepting any bribe. This includes cash, a gift or other inducement made to gain personal, commercial, regulatory or contractual advantage. The following is a non-exhaustive lists of prohibited behaviours or actions for governing body members, staff or volunteers:

- Giving, promising to give, or offering 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;
- Giving, promising to give, or offering a payment, gift or hospitality to a government official, agent or representative to facilitate or expedite a routine procedure;
- Accepting payment from a third party that you know or suspect is offered with the expectation that a business advantage will be provided by SHA in return;
- Retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy, and;
- Engage in activity in breach of this policy.

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<sup>1</sup> The Law Society – Bribery Act 2010 Practice Note (22 September 2022)

### 3 POLICY STATEMENT

- 3.1 SHA has zero tolerance of all forms of bribery and corruption. The Management Committee acknowledges its responsibility to provide leadership and has approved the following policy statement:

**Southside Housing Association prohibits:**

- Offering, giving, soliciting or accepting any bribe, whether cash or another kind of inducement;

**To or from**

- Any person or company, whether they are a public official or body or private person or company;

**By**

Any employee, governing body member, agent or other person or body acting on our behalf;

**In order to**

Gain any commercial, contractual, financial or regulatory advantage for the Association in a way that is unethical;

**Or in order to**

Gain any personal advantage, monetary or otherwise, for the individual or anyone connected with the individual.

- 3.2 The Association will communicate this policy statement to all governing body, staff members, and volunteers, and also to agents, contractors or consultants providing services on SHA's behalf.

### 4. LEGISLATIVE AND REGULATORY CONTEXT

- 4.1 This policy has been informed by and has relevance to the following legislation:

- Bribery Act 2010
- Housing (Scotland) Act 2010 – Section 72
- Charities and Trustee Investment (Scotland) Act 2005
- Co-operative and Community Benefits Act 2014

- 4.2 The Scottish Housing Regulator's (SHR) Standards of Governance and Financial Management are set out at Chapter 3 of *The Regulation of Social Housing in Scotland: Our Framework*<sup>2</sup> (the Regulatory Framework). All Scottish registered social landlords (RSL) must comply with the seven Regulatory Standards.

- 4.3 The following Regulatory Standards are particularly relevant to this Policy:

*4.3 The governing body identifies risks that might prevent it from achieving the RSL's purpose and has effective strategies and systems for risk management and mitigation, internal control and audit.*

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<sup>2</sup> Scottish Housing Regulator – The Regulation of Social Housing in Scotland: Our Framework, Chapter 3 (February 2019)

5.6 *There are clear procedures for employees and governing body members to raise concerns or whistleblow if they believe there has been fraud, corruption or other wrongdoing within the RSL.*

4.4 The SHR have also published Statutory Guidance<sup>3</sup> on reporting of items of material significance in line with Section 72 of the Housing (Scotland) Act 2010 by statutory auditors and accountants in relation to RSLs. This includes where incidents of fraud have been discovered by auditors and/or accountants.

### THE BRIBERY ACT 2010

4.5 The Bribery Act 2010 defines a bribe as ‘**a gift or reward given, offered or received to gain any business, commercial or personal advantage**’. The Act establishes several offences relating to bribery, including:

- Offering, promising, or giving a bribe (applicable to individuals and organisations)
- Asking for or receiving a bribe (also applicable to individuals and organisations)
- A corporate offence of failure to prevent bribery.

4.6 The corporate offence includes offences committed on behalf of an organisation by persons associated with it, for example agents or service providers. An organisation may have a full defence against the corporate offence, if it can show that it had adequate procedures in place to prevent bribery, based on 6 principles:

Bribery Act Principles	How SHA will address the Principles
1. Procedures should be proportionate to the organisation's size and activities	SHA's bribery risk assessment is based on our activities as an RSL, rather than a generic bribery risk assessment.
2. There should be a top-level commitment within the organisation to prevent any form of bribery	SHA's Management Committee has approved this Policy. The Chief Executive Officer will be responsible for promoting compliance.
3. A risk assessment should be carried out	SHA will prepare a risk assessment in developing our Policy and we will review this periodically.
4. Due diligence should be undertaken in respect of agents or suppliers of services	SHA will obtain assurance about the financial and organisational status of agents and others as part of our procurement and appointment processes. We will include our Anti-Bribery Policy Statement in procurement documents to organisations working or wishing to deliver services on our behalf, making clear that any kind of bribery will not be tolerated and will lead to termination of contracts.
5. Anti-bribery policies should be widely communicated	This Policy will be communicated to all governing body, staff members, and volunteers and to agents,

<sup>3</sup> Scottish Housing Regulator – Section 72: Reporting Information of Material Significance Statutory Guidance (February 2019)

Bribery Act Principles	How SHA will address the Principles
	contractors and consultants.
6. Anti-bribery procedures should be monitored and reviewed	Management Committee will be responsible for monitoring and reviewing the Anti-Bribery Policy every three years, or sooner in the light of any significant legal or regulatory developments

## 5. POLICY IMPLEMENTATION

### Ethical Standards

- 5.1 SHA expects the highest standards of honesty and integrity from governing body members, staff members, volunteers and our partners and contractors.
- 5.2 Rules relating to conduct and disciplinary action are set out in SHA’s employment terms and conditions and in the respective SHA Codes of Conduct for Governing Body members and Staff Code of Conduct.
- 5.3 Payments, benefits, gifts and hospitality that governing body members, staff and volunteers may properly receive are set out in the SHA Group Policy on Entitlements, Payments and Benefits. Governing body members, staff and volunteers should exercise caution in accepting anything that is not expressly permitted by that policy or that has not been expressly approved by the Management Committee, or sub-committees or Leadership Team according to delegated authorities set out in the SHA Scheme of Delegated Authority.

### Financial and other controls

- 5.4 Governing body members, staff and volunteers must comply with SHA’s financial and other controls. These controls are subject to external and internal audit, and include:

- SHA Standing Orders and Scheme of Delegated Authority and associated governance polices
- Financial Regulations and associated financial policies and procedures
- Recording of all income and expenditure
- Declarations of interests by all governing body, staff and volunteers in line with SHA Declarations of Interests Policy
- Declaration of gifts, hospitality, donations; payments and benefits and reimbursement of expenses in line with the Group Policy on Entitlements, Payments and Benefit, SHA Donations Policy and other relevant policies
- SHA Policies and procedures for repairs, maintenance, development and procurement.

### **Information from agents, consultants and contractors**

- 5.5 Appropriate company and financial information should be obtained in relation to prospective agents, consultants and contractors, in accordance with SHA's procurement, selection and appointment procedures (e.g. references, financial statements, accounts).
- 5.6 Agents, consultants and contractors should be provided with a copy of the Association's Anti-Bribery Statement. They should be advised in writing, a) of the need to comply with this Policy when acting on our behalf, and b) that any allegations of bribery will be subject to investigation and possible termination of contractual arrangements.

### **Reporting Concerns**

- 5.7 Governing Body members, staff and volunteers should report any concerns of bribery or any other conduct which they believe to be improper, illegal or immoral in line with the provisions and reporting process set out in the SHA Whistleblowing Policy. There are different routes to whistleblowing for SHA staff and governing body set out within the Whistleblowing Policy. The following non-exhaustive list provides examples of what may be reported with regard to bribery:

- You are offered an unusually generous gift or lavish hospitality by a contractor or supplier;
- You are offered discounted fees for supply of goods or services to you as a private individual;
- You are offered a payment in cash or some other type of inducement if a contract is awarded to a particular contractor/supplier;
- A supplier asks you to provide an invoice or receipt when no money is payable or has been paid;
- Someone offers to pay you cash in return for receiving a house or other service that the Association provides, or for providing employment for a friend or relative;
- You notice that the Association has been invoiced for a payment that seems excessive in relation to the service / goods provided.

- 5.8 While any suspicious circumstances should be reported, governing body members, staff and volunteers are required to be particularly to and report where:
- Close family, personal or business connections that a prospective agent, contractor or consultant may have with governing body members, SHA Leadership Team or other SHA staff;
  - Requests for cash payments;
  - Requests for unusual payment arrangements, e.g., via a third party, and;

- Requests for reimbursement of unsubstantiated or unusual expenses, or a lack of standard invoices and proper financial practices.
- 5.9 The CEO should be informed at the earliest opportunity of any suspected or detected incidences of bribery. Where allegations of bribery relate to the CEO, the SHA Procedure for Handling a Serious Complaint against the Senior Officer should be referred to for the appropriate investigation process.
- 5.10 SHA will investigate fully any instances of alleged bribery and will assist the Police and other appropriate authorities in any resulting investigation. SHA will take firm action against any SHA staff involved in bribery, using SHA's Disciplinary Procedure, as well as the possibility of civil or criminal prosecution.

### **Notification to the SHR**

- 5.11 SHA will notify the SHR of any incidences of bribery, investigation into suspected instances of bribery, and incidences of whistleblowing in line with the SHR's Statutory Guidance on Notifiable Events and the SHA Notifiable Events Policy.
- 5.12 Where a Notifiable Event in relation to bribery has been reported to the SHR. The SHR will also report to the Office of the Scottish Charity Regulator (OSCR) in line with legal provisions set out in the Charities and Trustee Investment (Scotland) Act 2005, and the Memorandum of Understanding between the SHR and OSCR.
- 5.13 Section 72 of the Housing (Scotland) Act 2010 places a duty upon auditors and reporting accountants to disclose information of "material significance" to the SHR. In line with the Memorandum of Understanding between the SHR and OSCR, the SHR will notify OSCR within five working days where it considers the circumstances of a disclosure made under Section 72 of the Housing (Scotland) Act 2010 constitutes a serious matter around financial mismanagement or poor governance.

## **6. ROLES AND RESPONSIBILITIES**

### **Management Committee**

- 6.1 The SHA Management Committee is responsible for ensuring that SHA:
- Operates within an anti-bribery culture;
  - Maintains effective risk management and internal control processes
  - Has relevant policies in place to assist in the deterrence, detection and reporting of suspected bribery, and;
  - Maintains appropriate procedures that ensure reported incidents of suspected bribery are promptly investigated and effective sanctions and redress are applied in instances where bribery is detected.
- 6.2 SHA's Management Committee is also responsible for ensuring that it conducts its own affairs in accordance with the SHR's Standards of Governance and Financial Management set out in the Regulatory Framework and other recognised principles of good governance.



- 6.3 Members of the Management Committee must adhere to the Code of Conduct for Governing Body Members and are responsible for reporting any suspicions of bribery or attempted bribery which they encounter. They must also act with integrity and propriety, within the law and in accordance with relevant SHA policies and procedures

#### **SHA Audit Committee**

- 6.4 As set out within the Committee Remits and Terms of Reference which form part of the SHA Standing Orders, the Audit Committee are responsible for:
- Monitoring and review of the effectiveness of internal audit processes, including financial controls and risk management systems;
  - Review of internal audit reports;
  - Review the findings of external audit, and;
  - Monitoring and review of the effectiveness of internal audit activities in review of arrangements for whistleblowing and detection of bribery.

#### **Leadership Team**

- 6.5 The SHA Leadership Team have a collective responsibility to:
- Develop and maintain effective systems, policies and processes for the deterrence, detection and reporting of bribery and in ensuring that they are working, and monitoring of their on-going effectiveness;
  - Ensuring that the Management Committee and sub-committees are provided with up to date and accurate information with regard to regulatory requirements in relation to good governance and financial management.;
  - Fostering a culture of honesty and transparency among our staff and volunteers and ensuring that everyone is aware of expectations relating to their professional conduct;
  - Ensuring all staff and volunteers have the required knowledge and understanding of the range of policies, procedures and system which are relevant to anti-bribery;
  - Implementation of any optional anti-bribery measures including segregation of duties;
  - Ensuring that staff and volunteers receive appropriate training that enables them to identify any suspected incidences of bribery, and;
  - Ensuring that the notification requirements of the SHR are met in line with the SHR statutory guidance on Notifiable Events.

#### **Staff and Volunteers**

- 6.6 All SHA staff and volunteers have a responsibility to adhere to the SHA Staff Code of Conduct, and through this must:
- Be vigilant to any possible indicators of bribery or attempted bribery within their respective business areas;

- Act with integrity and propriety, within the law, and in accordance with relevant policies, procedures and systems;
- Report to their line manager any areas of weakness they identify in procedures or systems, and suggest ways of reducing the possibility of bribery, and;
- Report any suspicions of bribery or attempted bribery in line with the SHA Whistleblowing Policy

## **7. ANTI-BRIBERY RISK ASSESSMENT**

7.1 The Association's exposure to the risk of bribery is reduced by a number of factors:

- SHA's business is conducted 100% in the UK
- SHA are subject to – and comply with – statutory accounting standards, with all of our income and expenditure subject to external audit and public reporting
- SHA operates in a highly regulated sector, and we have well-established and independently audited policies/procedures for committing expenditure and making payments
- SHA has an Audit Sub-Committee and an ongoing programme of internal and external audit.

7.2 Some parts of the Association's business have an inherently greater risk exposure due to the nature of the activities undertaken or services provided.

### **7.2.1 Letting of the houses we own and manage**

- Comprehensive allocations policies and internal procedures govern the administration of SHA's housing application and allocations process
- Internal quality assurance checks in relation to allocations carried out by Housing Managers
- Group Policy on Entitlements, Payments and Benefits sets out restrictions on who may benefit from an allocation of housing. Any employee or close connection who is made an offer of housing through the housing lists must be approved by the Management Committee.
- Governing Body members, staff and volunteers complete and maintain a declaration of interests form.

### **7.2.2 Recruitment and selection of staff**

- Group Policy on Entitlements, Payments and Benefits sets out restrictions on who may benefit from an offer of employment from SHA. Any employee or close connection who is made an offer of employment through a competitive recruitment and selection process with which no close contact has taken part, must be approved by the Management Committee.
- Re-grading, promotions and/or contract enhancements for SHA staff are subject to an objective assessment and approval by the SHA Staffing Sub-Committee

- Governing Body members, staff and volunteers complete a declaration of interests form which is maintained in a Register of Interests which is reported annually
- Group Policy on Entitlements, Payments and Benefits sets out restrictions on who may benefit from an offer of employment from SHA. Any employee or close connection who is made an offer of employment through a competitive recruitment and selection process with which no close contact has taken part must be approved by the Management Committee.

### **7.2.3 Contractors and Procurement**

- Comprehensive procurement policies and internal procedures are in place which are adhered to in relation to competitive tender and the award of contracts
- Tender process involves multiple SHA staff members in the opening and scoring of tenders and awards made via the tender process are subject to approval by Management Committee.
- Group Policy on Entitlements, Payments and Benefits sets out restrictions on gifts and hospitality which may be accepted from external sources including contractors. Any gifts or hospitality over a value of £60 must be logged in an SHA Register, and be subject to Management Committee approval.
- Prospective contractors are provided with a copy of SHA's Anti-Bribery Statement which they must comply with.

## **8. MONITORING AND REVIEW OF THIS POLICY**

- 8.1 Implementation of the Policy will be monitored by the Audit Committee, as part of its remit for scrutiny of internal controls. The Audit Committee will be made aware of any breaches of the Policy and may recommend to the Management Committee any actions required, either in response to individual cases or in relation to the Policy as a whole.
- 8.2 This policy will be subject to review every three years, or sooner in the event of significant legal or regulatory development which may have a material impact upon the SHA Anti-Bribery Policy

## **9. EQUALITY AND HUMAN RIGHTS**

- 9.1 This policy reflects the Association's commitment to meeting our Equality obligations in advancing equality, promoting good relations and eliminating discrimination in the way we provide our services

9.2 It also aims to reflect our commitment to considering the equality and human rights impacts of what we do as a registered social landlord, including how we communicate and provide access to information and other service users

9.3 An Equality Impact Assessment has been completed in relation to this Policy.

## **10. DATA PROTECTION**

10.1 SHA handles the personal data we use in line with our obligations under data protection law and SHA's Privacy Policy and Data Retention Schedule. Information about how we handle personal data and the lawful basis for processing personal data is available through SHA's Fair Processing Notices.



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