



Institute on  
Governance

LEADING EXPERTISE

Institut sur  
la gouvernance

EXPERTISE DE POINTE

## **INSTITUTE ON GOVERNANCE ANTI-CORRUPTION POLICY**

At the Institute on Governance (IOG) the way we do things is just as important as what we do. Of course, our vision is to be the pre-eminent, independent Canadian source of knowledge, research and advice on governance and its continuous improvement, but not at any price. We want to create a workplace where each employee achieves the highest business and personal standards, and where everyone feels proud of our institute and the job which he or she does.

By working as an employee, affiliate or associate at the Institute, you are representing the IOG to our clients and everyone else with whom you come into contact. You are expected to adopt the highest standards of professional and personal behaviour and demonstrate respect, integrity, good judgment, honesty and trust, the RIGHT WAY, in all your actions, no matter what the circumstances.

One of the guiding principles of the IOG is to comply with all laws of Canada and of any other country within which we operate, including any and all anti-bribery and corruption laws and regulations. And to conduct our business in a socially responsible manner. The Anti-Corruption Policy expands on this principle, and is applicable to all employees and everyone with whom we do business, including affiliates, associates, consultants, independent contractors and anyone acting on behalf of the IOG.

If you have any questions regarding IOG's Anti-Corruption Policy, please contact the Corporate Secretary.

### **Purpose of the Anti-Corruption Policy**

This policy outlines acceptable and non-acceptable behaviour to ensure compliance with anti-corruption laws, such as the Canadian Corruption of Foreign Public Officials Act. This includes compliance with all laws, domestic and foreign, prohibiting improper payments, gifts or inducements of any kind to and received from any person, including officials in the private or public sector, customers and suppliers. As a Canadian registered non-profit organization, we remain bound by the laws of Canada both at home and abroad.



## Definitions

**Bribe:** Anything of value given in an attempt to affect a person's actions or decisions in order to gain or retain a business advantage. Anything of value includes cash, entertainment or other gifts or courtesies.

**Corruption:** The misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government.

**Facilitation payments:** Small sums paid to government officials to facilitate or expedite our activities. Non-discretionary government actions are considered facilitation payment.

**Kickbacks:** The return of a sum already paid or due as a reward for awarding of furthering business.

## What Does 'Anti-Corruption' Mean to You?

Corruption can take place in many types of activities. It usually is designed to obtain financial benefits or other personal gain. For example, bribes are intended to influence behaviour – they could be in the form of money, a privilege, an object of value, an advantage, or merely a promise to influence a person in an official or public capacity. Usually, two people are involved and both will benefit. Examples of a bribe include:

- Offer or receipt of cash in the form of a kickback, loan, fee or reward
- Giving of aid, donations or voting designed to exert improper influence

The areas of business where corruption, including bribery, can most often occur include:

1. Gifts, Entertainment and Hospitality
2. Facilitation Payments
3. Procurement Process
4. Political, Community and Charitable Contributions

### 1. Gifts, Entertainment and Hospitality

Gifts, entertainment and hospitality are acceptable if they are reasonable, proportionate and made in good faith and in compliance with IOG policies. These activities must follow our Travel and Expenses Policy (guiding principle: 'avoiding



conflicts of interest’).

Examples of gifts, entertainment and hospitality include the receipt or offer of gifts, meals or tokens of appreciation and gratitude, invitations to events, functions, or other social gatherings, in connection with matters related to our activities. These activities are acceptable provided they fall within reasonable bounds of value and occurrence.

How do you know if an offered gift, entertainment or hospitality by the IOG or to the IOG is acceptable? First, take a step back and ask yourself the following:

- What is the intent – is it to build a relationship or is it something else?
- How would it look if these details were on the front page of a newspaper?
- What if the situation were reversed – would there be a double standard?

If you find it difficult to provide a comfortable answer to one of the above questions, ASK your Vice President or the Corporate Secretary.

What to do when you are unsure of what you can accept? If you are unsure whether you should accept something of value – ASK. Ask your Vice-President or the Corporate Secretary. If your Vice-President may be implicated, ask the Corporate Secretary or the President. If it is an issue where the President may be involved, speak with the Chair of the Board of Directors or the Corporate Secretary.

As a general rule, IOG employees and associates and affiliates should not provide gifts or hospitality to, or receive them from, a government or other public official (or their close families and business associates). You may give a modest gift to these parties when appropriate and allowed by local law provided you discussed it with and received written approval in advance from the President.

The President must obtain signed authorization from the Chair of the Board of Directors or from the Chair of the Financial Reporting and Risk Oversight Committee for any gift valued at over \$75 intended for an official or representative of any government or non-government organization.

## 2. Facilitation Payments

Facilitation payments are not allowed. If you are unsure whether certain payments represent facilitation payments, please contact the Corporate Secretary.



### 3. Procurement Process

You must follow the Institute on Governance's policy on procurement (Institute on Governance's Financial Control and Procurement Policy) on supplier selection and should never offer or provide a gift, hospitality or payment.

### 4. Political Community and Charitable Contributions

As a registered charity, no donation to any political party or for political purposes may be made in Canada or in any other country.

Contributions made by the Institute to registered charities or community projects need to be made in good faith and in compliance with Financial Controls and Procurement Policy, this Anti-Corruption Policy and all relevant Institute policies and procedures as well as in compliance with all applicable laws and regulations.

### Books, Records and Internal Control Requirements

Expenses must never be hidden or purposefully misclassified. Many serious global bribery and corruption scenarios are found to involve inaccurate record-keeping. To prevent this, international anti-corruption laws generally require detailed and accurate accounting records for transactions, including cash and bank accounts. We must ensure we maintain accurate books, records and financial reporting.

The President and all Vice-Presidents and anyone else with the authority to sign on behalf of the Institute must maintain an effective system of internal control and monitoring of all transactions. Certain monitoring controls are identified in other of our policies, specifically regarding approval of travel and entertainment expenses. It is your responsibility to be knowledgeable of control procedures and ensure compliance.

### You Are Responsible

The Institute on Governance takes corruption and bribery very seriously. Any violation of this policy will be regarded as a serious matter by the Institute and is likely to result in disciplinary action, including termination, consistent with local law.



Bribery is a criminal offense. As an employee or an associate, you will be accountable whether you pay a bribe yourself or whether you authorize, assist, or conspire with someone else to violate an anti-corruption or anti-bribery law. Punishment for violating the law are against you as an individual and may include imprisonment, probation, mandated community service and significant monetary fines which will not be paid by the Institute.

### **Overall Responsibility for the Policy**

The board of directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it. The Corporate Secretary has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

### **Monitoring and review**

The Corporate Secretary will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular review to provide assurance that they are effective in countering bribery and corruption.

All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Corporate Secretary.

This policy does not form part of any employee's contract of employment and it may be amended at any time.

### **Questions or How to Raise a Concern**

If you want to ask a question about the requirements in this policy or are concerned



that an anti-corruption violation is occurring or has occurred, report it immediately to one of the following:

- Your Vice-President
- The Corporate Secretary
- The President of the Institute on Governance

Failure to report a breach of this policy is in itself a breach of this policy.

This policy applies to all employees of the Institute on Governance and anyone affiliated or doing work with the Institute under any form of agreement or contract.

Revised: May 2019