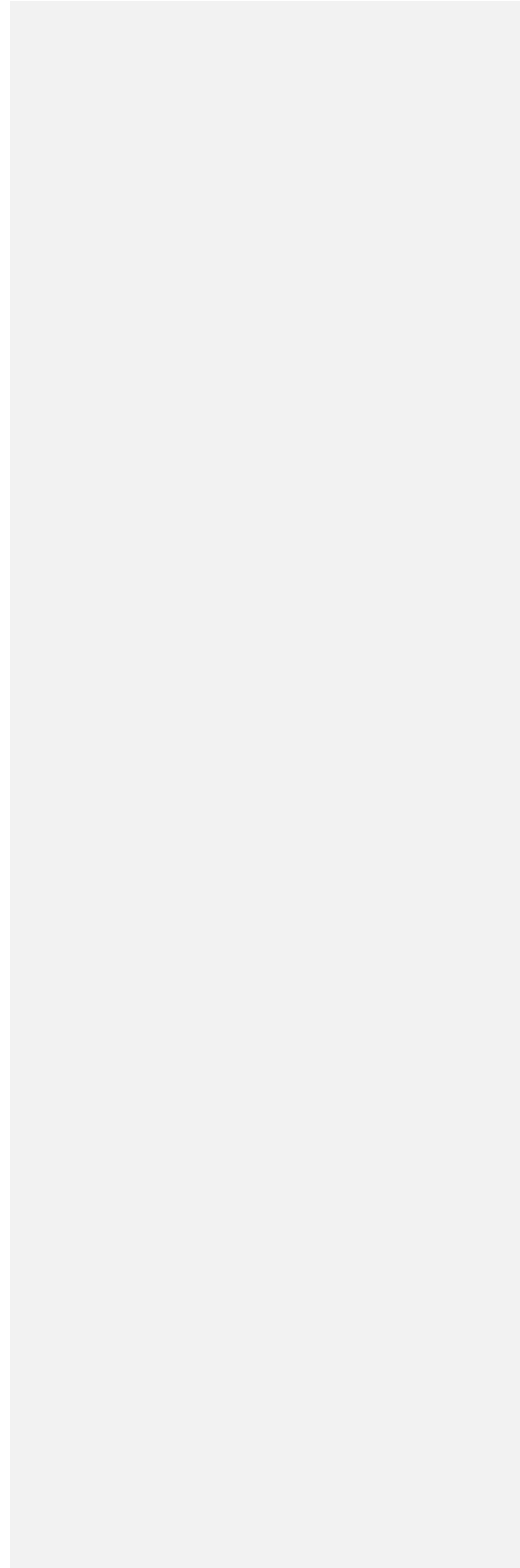




Website: [www.bvirecovery.vg](http://www.bvirecovery.vg)

Ritter House, Wickham's Cay II,

Tortola, VG1110, Virgin Islands



## Table of Acronyms

RDA	Recovery and Development Agency
RDP	Recovery to Development Plan

# Table of Contents

- Table of Acronyms .....0
- 1. Introduction .....1
  - 1.1 Background .....1
  - 1.2 Purpose .....1
  - 1.3 Scope.....1
  - 1.4 Policy.....1
    - 1.4.1 Fraud Definition.....1
    - 1.4.2 Bribery Definition .....1
    - 1.4.3 Corruption Definition .....1
- 2. Risk and Internal Control Systems.....2
  - 2.1 Internal Reporting .....3
    - 2.1.1 Responsibilities .....3
    - 2.1.2 Internal Forms .....4
  - 2.2 External Reporting.....4
  - 2.3 Investigation .....4
    - 2.3.1 Approval of losses.....4
    - 2.3.2 Specific risk mitigation measures.....4
  - 2.4 Additional Guidance .....5
  - 2.5 Access to Information.....5
  - 2.6 Confidentiality .....5
  - 2.7 Examples of fraud relevant to the RDA.....5
  - 2.8 Bribery.....6
  - 2.9 Facilitation Payments .....8
    - 2.9.1 Exceptions.....8
  - 2.10 Administration .....8
  - 2.11 Approval.....9
  - 2.12 Appendices .....10
    - 2.12.1 Appendix 1: Sample Fraud Policy Decision Matrix .....10
    - 2.12.2 Appendix 2: Fraud Incident Report Log .....11

2.12.3	Appendix 3: RDA Expenditure Form - Less than US\$10K .....	12
2.12.4	Appendix 4: RDA Expenditure Form - Greater than US\$10K.....	13
2.12.5	Appendix 5: Purchase Order .....	14
2.12.6	Appendix 6: Check Log .....	15
2.12.7	Appendix 7: Sample Code of Conduct Compliance Questionnaire.....	16

# 1. Introduction

## 1.1 Background

The Recovery and Development Agency is committed to conducting business fairly, openly and honestly and in accordance with the highest ethical and legal standards. The corporate anti-fraud policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud. The RDA will promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations.

## 1.2 Purpose

The purpose of this policy is to set out the Recovery and Development Agency stance on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

## 1.3 Scope

This policy applies to the Recovery and Development Agency worldwide and applies to its members and contractors wherever they are engaged in Recovery and Development Agency work.

This policy is applicable to and must be followed by all staff including consultants and contractors. Failure to comply could result in disciplinary action, including dismissal or cancellation of contract without regard to length of service, position, title, or relationship to the RDA.

The Recovery and Development Agency requires all those receiving Recovery Funds or representing the Recovery and Development Agency, including its suppliers, grant recipients, partners, contractors and agents, to act in accordance with this policy.

## 1.4 Policy

### 1.4.1 *Fraud Definition*

- **Fraud** is defined as a crime for personal gain that uses deception to deprive another of property or money. It is an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.

### 1.4.2 *Bribery Definition*

- **Bribery** is defined as the illegal act of giving or receiving something of value to influence a person into a specific course of action. It is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.

### 1.4.3 *Corruption Definition*

- **Corruption** is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It

would include offering, giving and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.

The Recovery and Development Agency has a 'zero tolerance' attitude towards fraud, bribery and corruption. This means that the Recovery and Development Agency:

- Does not accept any level of fraud, bribery or corruption within the organization or by any other individual or organization receiving Recovery and Development Agency funds or representing the Recovery and Development Agency.
- Will take disciplinary and/or legal action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations.

The Recovery and Development Agency is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

The Recovery and Development Agency requires all staff to act honestly and with integrity at all times and to safeguard the resources for which they are responsible.

Ultimately the CEO is responsible for the detection and prevention of fraud, misappropriations and irregularities. Managers should be made aware of the types of fraud that may occur. All instances of fraud should be reported to the Anti-Fraud Officer, Thomas Lilleyman.

## 2. Risk and Internal Control Systems

The Recovery and Development Agency will assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will regularly review these risks, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.

The Recovery and Development Agency will put in place efficient and effective systems, procedures and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.

The Recovery and Development Agency will equip its staff with the skills, knowledge and expertise to manage its fraud risk effectively. It will provide adequate training to make staff aware of the risks of fraud, bribery and corruption, and of their responsibilities in preventing, detecting, and reporting it.

The Recovery and Development Agency will make all those receiving Recovery and Development Agency funds or representing the Recovery and Development Agency, including its suppliers, grant recipients, partners, contractors and agents aware of this policy.

The Recovery and Development Agency will work with relevant stakeholders, including other statutory bodies, relevant regulators and government organizations to tackle fraud.

The Recovery and Development Agency will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud. It will do this through risk management and assurance processes and audit arrangements.

## 2.1 Internal Reporting

All staff must immediately report any suspected or actual instances of fraud, bribery or corruption. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.

Reports should be made to an appropriate manager or to the Anti-Fraud Officer.

The Recovery and Development Agency also requires all those receiving funds or representing the agency, including its suppliers, grant recipients, partners, contractors and agents, to report to any suspected or actual instances of fraud, bribery or corruption involving Recovery and Development Agency assets or staff. Reports should be made to the Anti-Fraud Officer.

The Recovery and Development Agency will not penalize anyone for raising a concern in good faith, even if it turns out to be unfounded. Persons may not retaliate against a whistleblower for reporting an activity which that person believes in good faith to be fraudulent. Any member of staff who harasses or victimizes someone for raising a concern in good faith will themselves be subject to disciplinary action.

The Recovery and Development Agency will maintain a system for recording: all reports of actual or suspected fraud, bribery and corruption; the action taken; and the outcome of any investigation. It will use this information to inform its review of the risks and the effectiveness of its controls.

### 2.1.1 Responsibilities

The **Anti-Fraud Officer** is the owner of the Recovery and Development Agency's counter fraud work and the counter fraud champion of the Board. The Anti-Fraud Officer of the RDA shall also be the Chief Technical Officer, Thomas Lilleyman.

The Anti-Fraud Officer is responsible for recording all instances of actual or suspected fraud, bribery and corruption, ensuring that they are investigated proportionately and appropriately, and reported to the Board. The Anti-Fraud Officer is also responsible for providing advice and training to staff on preventing, detecting and investigating fraud. This includes investigating cases where specialist input is required due to the complex nature of the case.

Staff should be made aware of and support this policy to ensure that all incidents of fraud, bribery or corruption are reported to their respective Managers or the Anti-Fraud Officer.

**Managers receiving reports** of fraud, bribery and corruption are responsible for reporting them to the Anti-Fraud Officer.

### Definitions

- A **facilitation payment** is a type of bribe. An example is an unofficial payment or other advantage given to a public official to undertake or speed up the performance of their normal duties.
- A **conflict of interest** is where an individual has private interests that may or do influence the decisions that they make as an employee or representative of an organisation.

Commented [WR1]: The officer/Members of the team should be specifically identified or the policy should indicate how these officer(s) are selected and appointed

Commented [MS2R1]: Anti-Fraud Officer named as Thomas Lilleyman

Commented [WR3]: Definition should form part of the policy statement

Commented [MS4R3]: Fraud, Bribery, Corruption definitions cut and pasted to Policy Statement



### 2.1.2 Internal Forms

- **Sample Fraud Policy Decision:** a summary of the roles and responsibilities stated in the Fraud and Anti-Corruption Guide (*Appendix 1*)
- **Fraud Incident Report Log:** A log to serve as a record of the agency's response efforts to fraud or any suspicions of fraud (*Appendix 2*)
- **Expenditure Form – Less than US\$ 10K:** For the documentation of transactions below a US\$ 10,000 value (*Appendix 3*)
- **Expenditure Form - Greater than US\$ 10K:** For the documentation of transactions above a US\$ 10,000 value (*Appendix 4*)
- **Purchase Order:** A document between a supplier and a buyer which details the items the buyer agrees to purchase at a certain price point as well as other terms (*Appendix 5*)
- **Check Log:** For the record of checks being collected (*Appendix 6*)
- **Sample Code of Conduct Compliance Questionnaire:** sets out specific standards of conduct which should govern organizational behaviour (*Appendix 7*)

## 2.2 External Reporting

The Recovery and Development Agency will fully meet its obligations to report fraud, bribery and corruption to third parties. Decisions to prosecute or refer the investigation to law enforcement for independent investigation and action will be made in conjunction with the Anti-Fraud Officer, CEO and the Board.

## 2.3 Investigation

The Recovery and Development Agency will take all reports of actual or suspected fraud, bribery and corruption seriously, and investigate proportionately and appropriately as set out in this policy.

The Policy sets out responsibilities for investigating fraud, bribery and corruption, the procedures for investigating, action to be taken and external reporting.

The Recovery and Development Agency will take disciplinary and/or legal action against those found to have perpetrated or assisted with fraudulent or other improper activities in any of its operations. For staff, this may include dismissal; for contractors and consultants this could mean termination of contract. It will also seek to recover any assets lost through fraud.

### 2.3.1 Approval of losses

All losses as the result of fraud must be recorded on a loss register and duly reported to the Board.

### 2.3.2 Specific risk mitigation measures

To manage the exposure to bribery and corruption, all gifts and hospitality received by staff and/or given to Public Officials, Government Officials, Ministers and their staff, must be approved in line with the delegated authorities and recorded on the Gifts and Hospitality Register.

Conflicts of interest are known to increase the risk of fraud. Therefore, all staff who have an interest in an actual or potential supplier (whether personally, or through family members, close friends or associates) must report that conflict of interest to their manager.

## 2.4 Additional Guidance

### Fraud

Three ways that fraud can be committed:

- fraud by false representation. A representation is false if it is untrue or misleading, and the person making it knows that it is, or might be, untrue or misleading.
- fraud by failing to disclose information.
- fraud by abuse of position. This applies to those occupying a position in which they are expected to safeguard, or not to act against, the financial interests of another person.

In each case, the offence is to act dishonestly with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

## 2.5 Access to Information

As part of the investigation process, the Anti-Fraud Officer shall have unrestricted access to all of RDA's records and premises without prior knowledge or consent of any individual when it is within the scope of the investigation.

## 2.6 Confidentiality

The Anti-Fraud Officer shall treat all information received in the strictest confidence. Investigations will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is critical to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the RDA from potential civil liability.

## 2.7 Examples of fraud relevant to the RDA

Procurement fraud:

- Staff colluding with suppliers and ordering and paying for goods or services that are not required and / or have not been delivered or are charged at an excessive rate.
- Staff or third parties creating false invoices, receipts, purchase orders or supplier identities in order to obtain payment for goods and services that have not been supplied.
- Staff awarding a contract, or preferential terms, to a supplier in return for payments, personal discounts, commission or other benefits; or awarding a contract to a relative or other connected party.

Fraudulently altering documents or records:

- Grant recipients not spending grant funds on purposes intended, or keeping funds for personal use, and falsifying records to support false claims.
- Staff issuing false receipts to customers in order to keep the funds paid for personal use.
- Staff or third parties altering vendor payment details to divert supplier payments to own bank account.
- Staff fraudulently altering accounting records.

Expenses fraud:

- Staff claiming expenses or allowances to which they are not entitled, including by falsifying receipts.
- Staff using Recovery and Development Agency assets, such as vehicles, for their own personal use.
- Staff or contractors falsifying travel and subsistence or other expense claims.

Fraud involving impersonation:

- Staff or third parties impersonating the Recovery and Development Agency in order to extract fees for a service which the Council does not provide or does not charge for.
- Staff or third parties submitting false applications from real or fictional individuals or organisation for grants.

Payroll fraud:

- Staff creating non-existent employees for directing payments.
- Staff or temporary staff making false or inflated claims for overtime or flexible working.

## 2.8 Bribery

The Bribery Act, 2010 (the "Act") came into force in July 2011 and has an international reach. As it relates to the British Virgin Islands, a British Overseas Territory, the following persons are directly impacted by this Act and could be prosecuted should they commit an offence:

- A corporate body which carries on business, or part of a business, in the UK regardless of where it has been incorporated
- A British Overseas Territories citizen.
- A British citizen.
- A British national (overseas).
- A British overseas citizen.

It is against Recovery and Development Agency policy to give or receive a bribe, i.e. to:

- Offer, promise or give a financial or other advantage to another person with the intention of inducing them to perform their functions improperly, or to reward them for having done so.
- Request agree to receive or accept a financial or other advantage as the reward for an improper function or activity.

Examples of bribes relevant to the Recovery and Development Agency:

Advantages that could be offered as part of a bribe:

- Cash, vouchers or other cash equivalents, or a “fee”.
- Gifts.
- Hospitality or entertainment (outside what would be modest and reasonable in the business context).
- The Recovery and Development Agency paying travel and accommodation costs to a third party where this is not standard business practice (e.g. not expenses for staff).
- Recovery and Development Agency staff receiving travel or accommodation free of charge from a supplier.
- Loans.
- Favourable business terms.
- Discount of services or providing services free of charge (or ‘un-invoiced’).
- Provision of information that offers a business or personal advantage.

Offering or receiving one of the above advantages could count as a bribe if any of the following was offered or given in return:

- Award of contract to a specific bidder.
- Performance of normal duties by a public official.
- Obtaining information that would put an individual or the Recovery and Development Agency at an advantage, such as information about a competitive tender.
- Any other preferential treatment influenced by the receipt of an advantage.

The following would not usually count as bribes:

- Payment of an official charge, such as a visa.
- Normal hospitality provided in the course of business, such as provision or acceptance of a modest meal at a working event.

Whether a provision of a particular item or service counts as a bribe depends upon the context and level of hospitality (etc) offered. This policy is not intended to prohibit reasonable and proportionate hospitality or business expenditure. Genuine hospitality or similar business expenditure that is reasonable and

proportionate, in line with normal Recovery and Development Agency policy and practice. Judgement is required and the decision depends upon level of hospitality provided and the level of influence the person receiving it had on the business decision in question

## 2.9 Facilitation Payments

A facilitation payment is making a payment or offering an advantage to a Public Official, Government Official, Minister and/or their staff to undertake or speed up the performance of their normal duties.

Examples of facilitation payments relevant to the Recovery and Development Agency:

- Making a payment to clear items through customs. These are not acceptable and must not be made.
- Offering a government minister exceptional hospitality (i.e. beyond a modest meal) whilst trying to win a contract.
- Making a 'non-official' payment to police to guard a building or provide security services.
- Recovery and Development Agency staff being offered free meals or accommodation (outside what would be modest and reasonable in the business context) in an effort to obtain favourable treatment.
- Making a payment to pass through border controls.

### 2.9.1 Exceptions

This policy recognises that there are circumstances in which individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty, and the common law defence of duress is likely to be available.

This might apply in particular to being asked to make a payment to pass through border controls. In these circumstances, staff should follow these steps:

- If asked for a payment, refuse. If the official insists, ask them where the requirement for a fee is displayed, and also ask for a receipt.
- If they continue to insist, without being able to provide evidence that the fee is legitimate, ask for a supervisor and inform them that you could be prosecuted or face disciplinary procedures if you make this payment.
- This policy recognises that there are circumstances in which individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty, and the common law defence of duress is likely to be available. If you feel that refusing to pay puts you at risk of loss of life, limb or liberty make the payment and report it to as soon as possible to your manager and the Anti-Fraud Officer. They will decide whether this should be reported to authorities. The fact that you have made it difficult for the official to obtain a bribe may deter them from asking others.

## 2.10 Administration

The Anti-Fraud Officer shall review and amend this policy as needed during the life of the RDA.

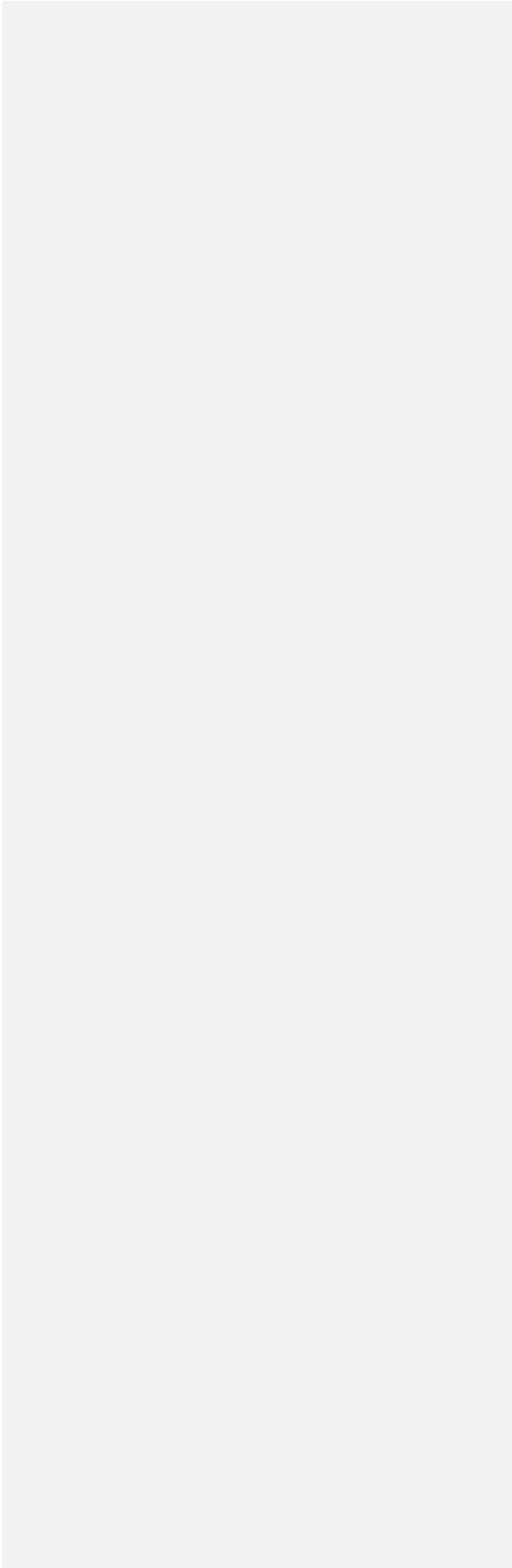
2.11 Approval

By way of signature, this policy is hereby approved on \_\_\_\_\_ 2019.

\_\_\_\_\_  
Anti-Fraud Officer  
Thomas Lilleyman

\_\_\_\_\_  
Chief Executive Officer  
Paul Bayly

\_\_\_\_\_  
Ag. Chairman  
Clarence Faulkner



## 2.12 Appendices

### 2.12.1 Appendix 1: Sample Fraud Policy Decision Matrix

Sample Fraud Policy Decision Matrix																		
Action Required	Investigation Unit		Internal Audit		Finance/Accounting		Executive Mgmt		Line Mgmt		Risk Mgmt		Legal		Public Relations		Employee Relations	
1. Implement controls to prevent fraud	S		S		S		SR		SR		S		S		S		S	
2. Internal control reviews				P														
3. Recommendations to prevent fraud	SR		SR		S		S		S		S		S		S		S	
4. Risk analysis of areas of vulnerability	S		S								P							
5. Proactive fraud auditing	S		P															
6. Fraud education/training	P		S							S								
7. Hotline/ethics helpline	SR		S							SR								
8. Incident reporting	P		S		S		S		S		S		S		S		S	
9. Investigation of fraud	P		S										S		S		S	
10. Handle cases of a sensitive nature	P		S					S					S		S		S	
11. Referrals to law enforcement	P												S					
12. Recovery of monies lost due to fraud	P																	
13. Monitor recoveries	S				P													
14. Publicity/press releases	S		S												P			
15. Civil litigation	S		S															
16. Corrective action/recommendations to prevent recurrences	SR		SR					S		SR		S		S				
17. Case analysis	P		S															

**P (Primary Responsibility) S (Secondary Responsibility) SR (Shared Responsibility)**

2.12.2 Appendix 2: Fraud Incident Report Log

**FRAUD INCIDENT REPORT LOG**

Date Reported:	<input type="text"/>	
Department(s) or Division(s) Involved:	<input type="text"/>	<input type="text"/>
Type of Fraud:	<input type="text"/>	
Suspect Employee(s):	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Suspect Third Parties:	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

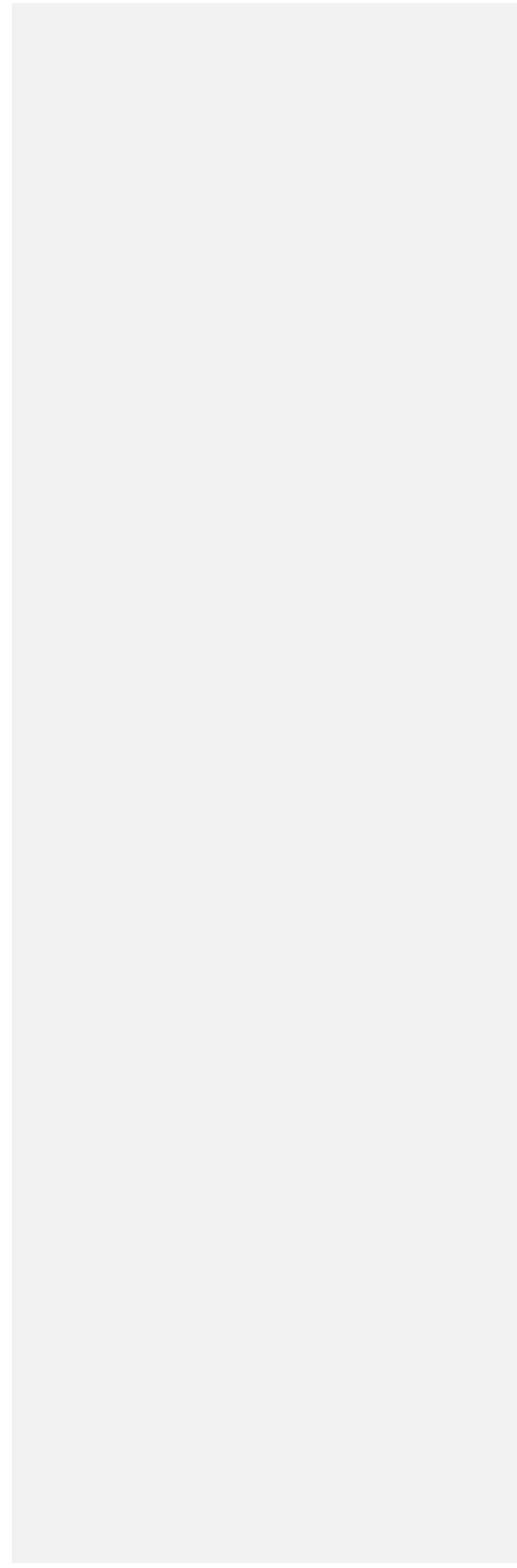
<b>Estimate of money involved (if known):</b>
<input type="text"/>

<b>How the suspected fraud became known:</b>
<input type="text"/>

<b>How the fraud was carried out (if known):</b>
<input type="text"/>

<b>Additional information:</b>
<input type="text"/>

<b>Actions taken in response:</b>
<input type="text"/>

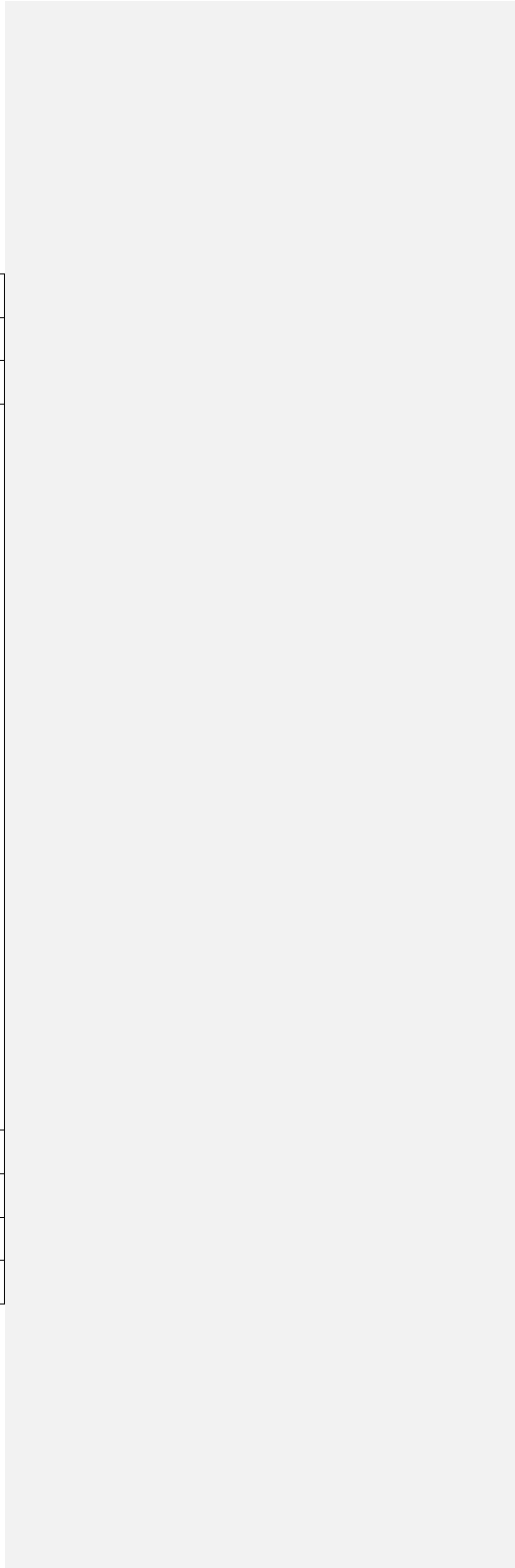




2.12.3 Appendix 3: RDA Expenditure Form - Less than US\$10K

This form is to be used for approval for all small purchases that are below \$10,000. Completed forms are to be submitted for the release of cheques.

<b>Title:</b>	
<b>Payable To:</b>	
<b>Cost:</b>	<b>Budget:</b>
<b>Description:</b>	
<b>Requested by:</b>	<b>Approved by:</b>
Name:	Name:
Signature:	Signature:
Date:	Date:





2.12.5 Appendix 5: Purchase Order



## PURCHASE ORDER

Ritter House  
Wickham's Cay II  
Tortola VG 1110  
Virgin Islands

Vendor ID:	P.O.#:			
Quotation #:	P.O. Date:			
<b>Vendor</b>	<b>Deliver To</b>			
Name:	Name:			
Company:	Company:			
Address:	Address:			
Phone:	Phone:			
Email:	Email:			
<b>Delivery Method</b>	<b>Delivery Terms</b>	<b>Delivery Date</b>		
<b>Project Details:</b>				
<b>Item No.</b>	<b>Description</b>	<b>Qty.</b>	<b>Unit Price (USD)</b>	<b>Extension (USD)</b>
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>Notes and Instructions</b>			<b>Sub-Total</b>	\$ -
			<b>Add Tax</b>	\$ -
			<b>Grand Total</b>	\$ -
<b>Signature</b>		<b>Date</b>		
Authorized Signature I				
Authorized Signature II				
If you have any enquiries concerning this Purchase Order, please contact us at: Telephone: +1(284) 393-8003 Email: <a href="mailto:procurement@bvirecovery.vg">procurement@bvirecovery.vg</a> Website: <a href="http://www.bvirecovery.vg">http://www.bvirecovery.vg</a>				

2.12.6 Appendix 6: Check Log

Name	Signature	Collection Date	Check No.

2.12.7 Appendix 7: Sample Code of Conduct Compliance Questionnaire

[COMPANY NAME]

**Sample Code of Conduct Compliance Questionnaire**

Managerial employees are being asked to complete this Compliance Questionnaire. [COMPANY NAME] and its subsidiaries are committed to providing a workplace where employees can and do act responsibly and ethically. The [COMPANY NAME] Code of Conduct sets out specific standards of conduct that should govern our behavior toward our fellow employees, suppliers, and customers. Please answer each of the following questions and, if necessary, provide an explanation. For any "yes" response, please explain in the extra space provided on the last page.

**Conflict of Interest**

1. During fiscal 20XX, did you receive, or are you aware of anyone who received, from any person or company doing business with your employer any loan, gift, trip, gratuity, or other payment that did or could cause prejudice toward or obligation to the giver, or could be perceived by others as creating an obligation to the giver? (Note: Each item, or the total of items from a single vendor with a value of more than \$50, must be reported, except that you do not need to report loans made by financial institutions on normal and customary terms, common stock dividends, or insurance policy payments).

Yes  No

2. In fiscal 20XX, did you participate in or influence, or are you aware of anyone who participated in or influenced, any transaction between your employer and another entity in which they or any member of their family had a direct or indirect financial interest?

Yes  No

3. In fiscal 20XX, did you have a material financial interest in or hold a position of influence with, or are you aware of anyone who had a material financial interest in or held a position of influence with, any business that furnishes goods or services to your employer? (Note: The term material financial interest means someone who by virtue of their stock ownership or monetary interest in a company is able to direct or to influence business decisions, or a commissioned sales representative; position of influence means someone holding an influential position such as a sole proprietor, partner, member of a board of directors, an executive, or a manager.)

Yes  No

4. For fiscal 20XX, did you use, or are you aware of anyone who used, company assets or other resources (including funds, equipment, supplies, or personnel) for purposes other than company business or company-sponsored activities?

Yes  No

5. During fiscal 20XX, did you receive, or are you aware of anyone who received, gifts or entertainment from individuals or organizations having dealings with the company, including but not necessarily limited to loans, any form of cash gratuities, private or personal discounts not sanctioned by the company, or remuneration or service related to illegal activities?

Yes  No

6. During fiscal 20XX, did you accept, or are you aware of anyone who accepted, any consideration or special favors from suppliers or potential suppliers that in fact or appearance could be deemed a bribe, kickback, or reward given to influence your business judgment?

Yes  No

7. Were you involved in, or are you aware of any employee who was involved in, a conflict of interest situation during fiscal year 20XX?

Yes  No

8. I have read the attached Conflict of Interest Policy Statement, which is set forth in the [COMPANY NAME] [and Subsidiaries] Code of Conduct and Compliance Program. Accordingly, I have listed below all relationships and outside activities that require disclosure under the policy. I have also listed names, addresses, and the nature of the relationships of all persons or entities doing business with my employer from whom I or any member of my immediate family has received, directly or indirectly, cash or a gift of more than nominal value (\$50) during the fiscal year ended May 31, 20XX. (If there are no persons or entities to be listed, so indicate by writing "NONE" in the first space provided below.)

Name of Person/Entity	Nature of Relationship/Outside Activity

#### Political

9. In fiscal 20XX, did you receive, or are you aware of anyone who received, any payments from your employer for the purpose of making a contribution to any political party, candidate, or election committee?

Yes  No

#### Securities Trading

10. Did you buy or sell, or are you aware of anyone who may have bought and/or sold, stock based on confidential information, or communicated confidential information to influence [COMPANY NAME] stock transactions?

Yes  No

#### Financial Integrity

11. Are you aware of any entries made in the books and records of your employer in fiscal 20XX that you believe are false or intentionally misleading?

Yes  No

12. Are you aware of any assets, liabilities, or transactions that you believe were improperly omitted from the books of your company in fiscal 20XX?

Yes  No

13. In fiscal 20XX, are you aware of anyone seeking to influence any government official (including foreign officials) or government employee, or individual doing business with your company, by offering money, goods, or services in return for some special consideration?

Yes  No

**Other**

14. Are you aware of any incident involving your employer that you feel constituted noncompliance with laws, regulations, policies, guidelines, procedures, or ethical principles, other than those matters referred to in other questions or incidents that have already been reported? (Note: If you prefer to report an incident or violation anonymously, please answer this question "NO" and contact a member of the Ethics Committee or call the Confidential Ethics Hotline.)

Yes  No

15. Please provide any explanations for "yes" responses.

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16. In the space below, please provide any suggestions you may have for improving the Code of Conduct and Compliance Program.

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---

---

---

**Printed Name**

---

**Signature**

---

**Date**