



Fraud, Anti-Bribery and Corruption Policy



Policy Statement

Ernslaw is committed to conducting business in an honest and ethical manner and maintaining a high standard of integrity. We are committed to acting fairly and honestly in all our dealings with our employees, contractors, customers, communities, and other stakeholders.



Purpose

As a business we pride ourselves on the quality of relationships we have with the organisations and people we do business with, and the difference we make in small rural communities. Our business involves partners, customers, and stakeholders inside and outside of New Zealand. One of our core values is that we 'Always do the right thing', including the way we interact with our partners and stakeholders.

Our Fraud, Anti-bribery and Corruption Policy addresses the key principles that must be adhered to in regard of Fraud, Bribery and Corruption, Facilitation Payments, Charitable Donations, and Investigation and Reporting. This Policy forms part of the Ernslaw wider policy framework which includes Ernslaw Professional Standards.



Policy

Scope

The Fraud, Anti-bribery and Corruption Policy applies to all employees, directors, officers, suppliers, consultants, agents and third parties who work on behalf of Ernslaw. This Policy sets out the expectations and standards required, and compliance is mandatory.

For suppliers, customers and agents who operate outside of New Zealand, the specific legal requirements of the relevant country prevail.

Principles

- We want our relationships with stakeholders to be a positive point of difference for Ernslaw and to reflect our core values.
- We are committed to complying with laws and regulations addressing fraud, bribery, and corruption in the countries in which we conduct business.
- Fraud, bribery, and corruption are serious criminal offences that can have a significant impact on the individuals involved, our brand, reputation, and profits.
- Individuals must not knowingly commit, be a party to, or otherwise be involved in fraud, bribery, and corruption.
- We will not do business with any organisation that engages in fraudulent or corrupt activity.
- From time to time, Ernslaw may conduct compliance training if deemed necessary.

Fraud

What is Fraud?

- Fraud is dishonest activity that leads to obtaining a personal benefit or causing a loss through deception.
- Fraud can be committed by an individual against Ernslaw, our customers or other stakeholders.
- It can include forgery, money laundering, irregular payments or commissions, misuse of company or customer information, theft or misappropriation of cash or products (logs), company credit cards or asset (including fuel and equipment) misuse and falsifying accounting records.

What are your obligations?

- Employees must immediately disclose any personal financial interest in contracts associated with or competing with Ernslaw as per the conflicts of interest disclosure process.
- If employees become aware of potentially fraudulent activities, they should follow the reporting procedure outlined in the Investigation and Reporting section below.
- Employees are expected to operate with integrity and comply with Ernslaw policies and procedures addressing financial accounts, payments, and information with respect to record keeping.

Bribery and Corruption

What is bribery and corruption?

- Bribery is offering, promising, authorizing, giving, accepting, soliciting of a bribe to influence someone in management, government or business either in their personal or professional capacity, to obtain or retain a business or personal advantage. Examples of this may be hunting privileges or employment of a closely related person.
- Bribes are benefits of any kind offered, promised, or provided to gain any business, commercial, contractual, regulatory, or personal advantage and can take the form of gifts, loans, fees, reward, hospitality, offers of employment or other advantages. A bribe may not always be of a large value and is not limited to the payment of money. *Modest gifts are acceptable up to the value of \$300.*
- Corruption is the abuse of entrusted power for private gain.
- "Government or Public Officials" include employees, officials or contractors of government bodies or government-controlled companies, local councils, and council-controlled companies.
- Bribery and corruption are serious offences and can result in criminal and civil penalties.

What are your obligations?

- Employees and suppliers who work on behalf of Ernslaw should never give, offer, or accept bribes, to persuade someone to act in Ernslaw's favour, their own favour or for the benefit of a third party, including business partners, family, or friends.

- Organisations and individuals doing business with Ernslaw should never offer a bribe, improper payment, or gift to an Ernslaw employee or supplier. Standard Christmas gift offerings are not considered improper.
- Employees may engage with regulators and industry associations in the ordinary course of business and in compliance with the Gifts & Entertainment guidelines outlined in the Ernslaw Professional Standards. Political donations may only be made with the approval of the Chief Financial Officer or Chief Executive Officer.
- If an employee is offered a bribe, it is expected that they will decline the offer and report the matter to their manager, HR or through our confidential complaints response procedure.

Facilitation Payments

- Facilitation payments are low value payments to Government, Local Government or Public Officials to speed up or facilitate routine regulatory actions of a minor nature.
- Ernslaw prohibits the payment of facilitation payments.
- Employees are permitted to use legal fast-track processes to expedite routine regulatory action of a minor nature which are permitted by law, such as work visas.
- If there is any doubt as to whether a payment is permissible, the employee should discuss this with their manager in the first instance or contact the Chief Financial Officer.
- Employees must never make payments in cash or payments that are unofficial, improper, or irregular, either directly or indirectly to Government or Regulators in order to secure a permit, license, consent or accelerate any other decision from any New Zealand or foreign government agency. If there is any doubt, contact the Chief Financial Officer.
- Suppliers or third parties acting on behalf of Ernslaw, must never make payments on behalf of Ernslaw in cash or payments that are unofficial, improper, or irregular, either directly or indirectly to Government or Public Officials, including any government agency.

Investigation and Reporting

- The Chief Financial Officer is appointed as the Fraud, Anti-bribery, and Corruption Officer. Their role is to provide oversight and advise the business so that fraud, bribery, and corruption risk are identified, assessed and all instances of impropriety are investigated.
- Ernslaw will always review, investigate, and act where fraud, bribery or corruption is identified, reporting matters to the appropriate authorities as required.
- The Fraud, Anti-bribery and Corruption Officer will maintain a register to record relevant matters set out in this Policy and will report this to the CEO and Ernslaw Board of Directors.
- Ernslaw has established multiple channels to report suspected incidents of fraud, bribery, or corruption.
- Employees are expected to promptly raise issues of suspected breaches to either:
 - Their direct manager
 - People & Communications Manager
 - Chief Financial Officer
 - Or through the confidential complaints response procedure

Third parties are expected to promptly raise issues of suspected breaches through the confidential complaints response procedure accessible on the Ernslaw website at [Ernslaw.co.nz](https://ernslaw.co.nz).

Signed



Darren Mann
CEO Ernslaw One

Dated 18/12/2023



Owner

- Chief Financial Officer



Associated Documents

Document	Owner	Location
Complaints Response Procedure	EPP	Ernie - Procedures