

The standard

June 2004

The standard sets out the principles that signatories of the declaration will be expected to meet, together with indicators and suggestions for evidence that will demonstrate that the standard is being met.

Principles	Indicators	Evidence
Ethics and morals		
An upholder of the principles of integrity will publish a policy statement articulating ethical and moral standards, and stance against bribery and corruption, and will ensure that such standards are promoted, understood and adopted throughout our organisation	<p>The organisation shall</p> <ul style="list-style-type: none"> ▪ Articulate and document the values and policies which should be identified with its operations and its staff; ▪ Ensure that its wider stakeholders are made aware of the values and policies; and ▪ Ensure that all those who should abide by the values and policies accept and abide by them. 	<p>Values and policies should be set out formally in a written creed, code or policy which clearly sets out the organisation's values and principles and is provided to all the staff as part of their staff handbook</p> <p>The policy should be prominently displayed at places of work</p> <p>The policy should be promoted to key stakeholders including customers, suppliers and shareholders</p> <p>Staff to sign undertaking on appointment and annually thereafter not to engage in corrupt practices</p> <p>Occasional random and documented audits of the way that people work</p>
	<i>The organisation shall support and implement all the laws of Nigeria</i>	
	<i>The organisation shall, in conjunction with Integrity, along with other members of the business community and representatives of international business institutions, form a coalition against corruption in order to empower integrity, systems and institutions against corruption.</i>	
Transparency and accountability		
An upholder of the principles of integrity is committed to ensuring that policies and procedures are designed to enhance transparency and accountability	Accountability	
	<p>The organisation shall ensure that effective checks and balances are built into</p> <ul style="list-style-type: none"> ▪ The power, authority, control and responsibility (decision making and decision implementation) structure of the organisation; ▪ The financial and accounting systems of the organisation; and ▪ Internal policies and procedures such that they enhance transparency and accountability. 	<p>Introduce documented internal controls</p> <p>Audit procedures regularly and document results</p>

	Self-disclosure and scrutiny	
	The organisation shall ensure that its stakeholders have timely access to accurate information to which they have a right, whether this is by scheduled acts of self-disclosure or by way of exhibiting a tolerance for scrutiny.	Examples of information made available to stakeholders, such as annual reports and accounts
Competence		
An upholder of the principles of integrity will undertake only to work within our defined area of competence	The organisation shall ensure that <ul style="list-style-type: none"> ▪ Articulated and documented policies will be used to match knowledge, skill and experience of staff to roles; and ▪ it employs only individuals with records of trust, truthfulness and integrity 	Job descriptions and person specifications for all roles and staff References from previous employers which report on perceptions of honesty and integrity
	The organisation shall ensure that staff participate in formal and informal training programmes, workshops, seminars, or any other activity designed to promote integrity and transparency.	Evidence of participation in training programmes; syllabus covered.
Will and power to do the right thing		
An upholder of the principles of integrity will regularly monitor performance against policies and procedures and will engage in continuous improvement of those procedures	Corruption and corrupt practices	
	Under no circumstances shall the organisation offer or accept bribes or any other form of inducement to or from any person or institution, whether in the public or private sector, nor engage in, promote, or condone any form of corruption or corrupt practice. An inducement, for the purposes of this standard, shall include obtaining by violence, threats or by virtue of one's power or position, money, information or any other advantage from another. Corruption and corrupt practices, for the purposes of this standard, includes attempts to pervert or that which perverts the legal or right procedure or the creation or use of bottlenecks in any entity for the purpose of private profit or personal gain.	Principle included in the policy statement
	The organisation shall issue a directive to all staff, agents and other representatives to remind them of their legal, moral and professional duty, not to demand or accept bribes or other form of inducement.	Copy of directive (for staff, included in staff handbook); staff to sign on appointment and annually thereafter an undertaking not to engage in corrupt practices
	Whistleblowers	
	The organisation shall issue a directive to all staff, agents, and other representatives to report any corrupt practices taking place within the	Copy of directive (for staff, included in staff handbook)

	organisation, irrespective of the hierarchy in which it occurs.	
	Where the whistleblower's potential or prospects may be endangered by such action, the report can be made to an Ethics Counsellor Where repeated consultations with an Ethics Counsellor fail to yield satisfactory results, the whistleblower may seek further counselling with a representative of CBI which may lead to the lodgement of a formal complaint for investigation by CBI.	For larger organisations, the appointment of an Ethics Counsellor (who is a member of senior management enjoying the trust and confidence of both management and employees) to counsel in confidence with those wishing to resolve ethical dilemmas or seeking clarification of the core values of the organisation. SMEs may use an external Ethics Counsellor
	The organisation shall maintain a record of all whistleblower reports to establish what happened, who did it, how it happened and what action was taken.	Record of whistle blowing and actions taken
	The organisation shall cooperate with law enforcement agencies to ensure that corrupt staff are brought to book in accordance with the law. The organisation shall forward a record of any resulting conviction to CBI.	Records of referral and convictions
Audits		
	The organisation shall itself undertake audits of all procedures relating to this code and shall maintain records	Audit records, together with recommendations for improvements and actions undertaken
	The organisation shall engage in continuous enhancement of the effectiveness of its processes through continuous review	Evidence, for example from board meetings, that issues are being debated and that improvements are being sought
	The organisation shall submit itself to external audit by independent assessors on a regular basis	Audit records, together with recommendations for improvements and actions undertaken
Commitment		
An upholder of the principles of integrity will reward acceptable behaviour within the organisation and will take action as necessary where people engage in inappropriate behaviour	The organisation shall <ul style="list-style-type: none"> ▪ Articulate and document a formal reward system; ▪ Ensure that appropriate stakeholders are made aware of the system; ▪ reward staff, agents or other representatives who show themselves to be upright in all their dealings with, for and on behalf of the organisation; and ▪ Ensure consistency in applying sanctions to those employees who do not act in accord with the organisation's values and conventions. 	Written statement of reward system and sanctions included in staff handbook Records of rewards given and sanctions applied to staff
	The organisation shall demonstrate over time its will and power to review and enhance its integrity.	Evidence, for example from board meetings, that issues are being debated and that improvements are being sought