



Acumentis®

Fraud, Anti-Bribery and Corruption Policy



Approved by Acumentis Board 18 June 2020

Liability limited by a scheme approved under the Professional Standards Legislation

Contents

1.	Purpose	3
2.	Scope.....	3
3.	Principles.....	3
4.	Fraud	4
5.	Bribery & Corruption	4
6.	Gifts and Entertainment	4
7.	Political Donations	5
8.	Investigation and Reporting.....	5
9.	Breach of policy.....	5
10.	Policy Approval & Revisions.....	5

1. Purpose

As a business, Acumentis prides itself in developing and maintaining high quality relationships with all stakeholders including customers, suppliers, employees, contractors, professional associations and Government bodies.

One of our guiding principles is “Support our People and Clients” which is defined as:

“To support our people and clients means that decisions are always made with our people and clients at front-of-mind, to create a positive and lasting impact for them. When we operate this way, we all benefit and succeed.”

Our Fraud, Anti Bribery and Corruption Policy is one of the ways in which we ensure we create a positive and lasting impact. It identifies the key principles that must be complied with in relation to Fraud, Bribery & Corruption, Gifts & Entertainment and Political Donations.

2. Scope

This Policy applies to all Directors, Employees, Vendors, Contractors and Third Parties who work for or with Acumentis.

3. Principles

- We want our relationships with all stakeholders (suppliers, clients, contractors and consultants) to be a positive point of difference for Acumentis and to reflect our guiding principles.
- Fraud, bribery and corruption are serious criminal offences that can have a significant impact on our brand, reputation and profits. and stakeholders who may be the victims of these crimes.
- We are committed to complying with all laws and regulations addressing fraud, bribery and corruption.¹²
- Individuals must not knowingly commit, be party to, or be otherwise involved in fraud, bribery and corruption.
- We will not do business with any organisation that engages in fraudulent or corrupt activity.

¹ Examples of Australian legislation include *Corporations Act 2001* (Cwth) and *Criminal Code Act 1995* (Cwth) Each State and Territory also has laws prohibiting bribery and corruption of State or Territory public officials or officers; and private bribery, kickbacks and secret commissions are criminal offences under some State and Territory laws.

² Foreign Anti- Bribery and Corruption laws may also apply – for example liability under foreign law for an act involving a foreign entity acting in Australia - for example The Bribery Act (2010) UK.. This could occur with the valuation of a property in Australia for a foreign entity.

4. Fraud

- Fraud is dishonest activity that leads to obtaining a personal benefit through deception. It can be by an individual or organisation against the company, our staff, our customers or other external parties.
- Fraud includes forgery, money laundering, irregular payments or commissions, misuse of company or customer information, theft or misappropriation of cash or assets, company credit card or asset misuse and falsifying accounting records.
- Fraud can also involve hacking of computer systems including via phishing attacks and ransom wear.
- Employees are expected to operate with integrity and comply with all company policies and procedures in relation to engaging suppliers and contractors, financial accounts, payments and receipts, use of company credit cards and record keeping.

5. Bribery & Corruption

- Bribery and corruption are serious offences and can include improper payments, benefits or gifts offered or given with the purpose of influencing a decision or outcome. The bribe or corrupt act may not always be of a large value. It could be a lunch or an invitation to a sporting event.
- Employees should never give or accept bribes to persuade someone to act in Acumentis' favour, their favour or for the benefit of a third party, including family or friends.
- Employees may engage with governments, regulators and industry bodies in the ordinary course of business, however they should not offer or accept gifts, or entertainment to or from any government employee or public official.
- Organisations and individuals doing business with Acumentis should never offer a bribe, payment or gift to an Acumentis' employee or anyone working on behalf of Acumentis.
- If an employee is offered a bribe it is expected that they decline the offer and immediately report the matter to their manager, other senior executive, HR or in accordance with our whistleblower policy.

6. Gifts and Entertainment

- Our Gifts and Entertainment Policy is to not **accept or provide** gifts and/or donations from a supplier or any other stakeholder other than one of minor value and in accordance with normal business relationships (for example **acceptance or provision** of Christmas Hamper of modest value). Attendance at supplier paid events and other entertainment is only acceptable if it is modest in value and in line with accepted business relationships.
- Employees must not offer or accept any form of gift or entertainment to or from Commonwealth, State or Local Government or Statutory Authority officials.
- Employees should seek the advice of their manager if in doubt as to the propriety or value of any gift or entertainment accepted or provided.

7. Political Donations

- A political donation includes gifts or payments made to a political party, candidate, or elected parliamentarians at federal, state or local government levels.
- Acumentis may engage in the political process, provided it is in a manner that is open, transparent and compliant with all relevant federal, state and local laws. The Board is to be advised of any such activity.
- No donations, regardless of value, are to be made without the express, written authority of the Acumentis Board.

8. Investigation and Reporting

- The Chief Financial Officer & Company Secretary is appointed as the Anti-Bribery & Corruption Officer. Their role is to provide oversight and advise the business so that fraud, bribery and corruption risks are identified, assessed and all instances of impropriety are investigated and reported.
- Acumentis will always investigate and act where fraud, bribery or corruption is identified, reporting matters to the appropriate authorities and the Board as required.
- Employees are expected to promptly raise issues of suspected breaches either directly to their Manager or in accordance with our whistleblower policy.

9. Breach of policy

- Compliance with this policy is mandatory. Employees dealing with suppliers, contractors, clients, third parties, government, public officials and consultants are to emphasise and explain these requirements as a condition of our continued relationship with them.
- Any breach of this policy by an employee will result in disciplinary action and may lead to their termination or criminal prosecution.

10. Policy Approval & Revisions

Date	Action	Changes	Sign off
18 June 2020	Acumentis Board Approval	n/a	Acumentis Board