

# Anti-Bribery and Corruption Procedure Guidance Note: Risk Assessment

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## Responsibility for completion: Business Area

This procedure guidance note relates to assessing the bribery and corruption risk faced by Business Areas in each Computacenter plc wholly-owned subsidiary (each, a “Subsidiary”).

1. Once in every two year period, each Business Area will be notified that it must fully and accurately complete the Risk Assessment Questionnaire (the “Risk Assessment”) attached at Appendix 1 to this Procedure Guidance Note. The Risk Assessment will be used to assess the risk of a Business Area (or a third party acting on its behalf) carrying out, or being exposed to, an act of bribery or corruption.
2. Following completion of the Risk Assessment on behalf of the Business Area, it must be submitted by that Business Area for review by the relevant Subsidiary’s Anti-Bribery and Corruption Officer (the “ABC Officer”).
3. A meeting must then take place between the individual responsible for completing the Risk Assessment and the ABC Officer, in order to analyse and discuss the results of the Risk Assessment.
4. The Risk Assessment may then be amended by mutual agreement following this meeting.
5. The nature of any additional procedures deemed necessary to mitigate against the bribery and corruption risk faced by the Business Area shall be agreed, alongside a timeline for implementation. Both the actions agreed and the timeline for implementation shall be recorded in the final draft of the completed Risk Assessment.
6. It shall be the responsibility of the relevant Business Area Management to ensure that all agreed mitigation procedures are implemented within the relevant timeline. The ABC Officer shall be entitled to request evidence that such actions have been implemented in accordance with that timeline.
7. All Risk Assessments and related documentation completed pursuant to this Procedure Guidance Note shall be retained by the Business Area that has been assessed, and the ABC Officer who has reviewed the Risk Assessment.

## APPENDIX 1 – RISK ASSESSMENT QUESTIONNAIRE

This Risk Assessment Questionnaire must be completed and submitted for review in accordance with the Subsidiary's 'Anti-Bribery and Corruption Procedure Guidance Note: Risk Assessment.'

In considering the overall bribery and corruption risk faced by your Business Area, the following three types of bribery and corruption risk should be considered:

- Activity Risk;
- Location Risk; and
- Relationship Risk

### A. Bribery and Corruption - 'Activity Risk'

Undertaking any of the following activities will increase the bribery and corruption risk faced by your Business Area. Please answer YES or NO as to whether your Business Area undertakes these activities:

(a) *Major Purchases*: being regularly responsible for decision-making concerning, or the carrying out of, major purchases and supplier tender processes (i.e. for a value of over £100K or the equivalent in local currency); YES/NO

(b) *Major Sales*: being involved in obtaining, procuring, promoting or expediting goods or services with a value of over £100K (including involvement with related business development) and negotiation (but not implementation) of commercial terms or appointing third parties to do so? YES/NO

Are there individuals within your Business Area whose total remuneration is dependent upon the total volume of sales that they make to third parties; YES/NO

(c) *Gifts, Hospitality and Entertainment*: being involved in the regular giving or receipt of Gifts, Hospitality and Entertainment (as defined in the Subsidiary's Anti-Bribery and Corruption Policy) to third parties; YES/NO

(d) *Recruitment of staff*: being involved in the regular recruitment of staff (i.e. where this is a significant part (exceeding 20%) of the activity of the Business Area); YES/NO

(e) *Awarding of long-term contracts*: being regularly involved in the decision-making process to award tenders of long-term contracts (i.e. for a period of longer than one year); YES/NO

(f) *Public Officials*: being involved in any way in the selling of Computacenter services (either directly itself or through third parties appointed by your Business Area and regardless of value) to organisations employing Public Officials (as defined in the Subsidiary's Anti-Bribery and Corruption Policy); YES/NO

(g) *Business services or operations overseas*: being involved in (either directly itself or through third parties appointed by your Business Area) facilitating (i) the establishment of Computacenter Group subsidiaries or (ii) the appointment of 'Partner' companies to

provide sub-contracted services to Computacenter customers, in jurisdictions classed as 'Medium' or 'High' Risk (as defined at section B of this Risk Assessment Questionnaire); YES/NO

- (h) *Licences/Authorisations* – does your Business Area apply for or obtain, or appoint third parties that apply for, obtain or procure licenses, permissions, permits approvals, visas or other authorisations from Public Officials or authorities, necessary for a Subsidiary (or an appointed third party) to carry out services or deliver goods outside of the jurisdiction in which the Subsidiary is based? YES/NO
- (i) *Financial Transactions*: being involved in the regular processing of financial transactions on behalf of the Subsidiary. YES/NO
- (j) *Export or Import Functions*: being involved in the transport of goods across international borders (or appointing third parties to carry out this function). YES/NO

Other reasons: Is there is any other reason why the level of 'Activity Risk' faced by the Business Area should be deemed 'high'? YES/NO - IF YES, PLEASE PROVIDE FULL DETAILS BELOW:

#### Mitigation against Bribery and Corruption 'Activity Risk'

This section must be completed if your Business Area has answered YES to any of the questions or statements above in Section A of this document. If you are required to do so, you should now consider the processes and procedures that your Business Area has in place to mitigate against the bribery and corruption 'Activity Risk' that it faces.

Principal Mitigations Available:

##### (i) Training and Awareness:

Do the employees within your Business Area receive training in, and relevant communications from Business Area Management regarding anti-bribery and corruption on an annual basis? YES/NO

Is their understanding of Computacenter's main anti-bribery and corruption policies tested by assessment? YES/NO

Are they asked by Business Area Management to acknowledge that they have read Computacenter's main anti-bribery and corruption policies, and further to confirm that they will agree to abide by their terms (as part of an annual declaration process)? YES/NO

##### (ii) Control of Opportunity:

Is there a procedure in place within your Business Area to ensure that all forms of Gifts, Entertainment and Hospitality given or received are both recorded, and periodically reviewed by Business Area Management, as required by the Anti-Bribery and Corruption Policy? YES/NO

Is there a procedure in place within your Business Area to review Gifts, Entertainment and Hospitality given by its employees, to ensure that necessary approvals required under the terms of the Subsidiary's Anti-Bribery and Corruption Policy have been obtained? YES/NO

Is there a procedure in place within your Business Area for Management to review the expenses of its employees on a monthly or quarterly basis to look for any anomalies of spending, or repeated Gifts, Entertainment and Hospitality expenditure provided to the same third party? YES/NO

(iii) Division of Responsibilities

Do (i) decisions made by your Business Area related to the awarding or winning of business to or from third parties (such as the awarding of a supplier tender or agreeing the final commercial terms of a bid), or (ii) high-risk 'activities' carried out by your Business Area (such as the approval and processing of funds to third parties or the regular giving of Gifts, Entertainment and Hospitality), require approval and sign-off of by multiple individuals either within or outside of your Business Area? YES/NO

(iv) Due Diligence Controls: Does your Business Area follow the procedure, in third parties that it engages, in accordance with the terms of the Company's 'Anti-Bribery and Corruption Procedure Guidance Note: Due Diligence on Third Parties' prior to their engagement? YES/NO

(v) Procedural Controls:

There are department-specific processes in place within the Business Area that mitigate sufficiently against the 'Activity Risks' faced by it, that are documented, up to date and regularly reviewed. YES/NO - IF YES, PLEASE PROVIDE FULL DETAILS:

Activity Risk Assessment: Do the procedures in place mitigate against the 'Activity Risk' identified within section A of this Risk Assessment Questionnaire – YES/NO

IF NO, PLEASE DOCUMENT AGREED ADDITIONAL PROCEDURES TO BE IMPLEMENTED BELOW, ALONGSIDE A TIMELINE FOR IMPLEMENTATION:

## B. Bribery and Corruption - 'Location Risk'

The table found at Appendix 2 to this Risk Assessment Questionnaire shows the Corruption Perceptions Index ("CPI"). This can also be found at:

[http://www.computacenter.com/who\\_we\\_are/corporate\\_responsibility.asp](http://www.computacenter.com/who_we_are/corporate_responsibility.asp)

It is an index measuring levels of bribery and corruption globally. It is compiled annually by Transparency International – [www.transparency.org](http://www.transparency.org)

You should now read the CPI and, following this, assess the following:

Does your Business Area either:

- (i) sell goods or services to customers with operations based in;
- (j) have commercial dealings with third parties based in; or
- (ii) deliver Services, or organise for Services to be delivered (through an appointed third party) to Computacenter customers in;

territories deemed to be:

(a) HIGH RISK: a territory rated with a lower score than 50 on the CPI; YES/NO

(b) MEDIUM RISK: a territory rated with a score between 50 and 80 on the CPI; YES/NO OR

Mitigation against Bribery and Corruption 'Location Risk'

If the answer to (a) or (b) above is YES, then you should now consider the processes and procedures that your Business Area has in place to mitigate against the 'Location Risk' that it faces.

Principal Mitigations Available:

(i) Training and Awareness:

Have the employees within your Business Area, and representatives of third parties appointed by your Business Area in 'High Risk' territories (as defined above), received relevant communications regarding the Subsidiary's main anti-bribery and corruption policies? YES/NO

Is their understanding of these policies tested by assessment? YES/NO

Have they been asked to confirm that they will agree to abide by the terms of these policies (as part of an annual declaration process that they give)? YES/NO

(ii) Contracting Controls:

Regardless of the location of delivery of goods or services by the Subsidiary, or any third party delivering them on behalf of the Subsidiary, all relevant sales or purchasing agreements (including the commercial terms of those agreements) are negotiated, approved and signed by multiple individuals based in a country deemed which is not deemed to be 'High' or 'Medium' Risk (as defined in this section). YES/NO

Are all contracts for the delivery of goods and services concluded in writing? YES/NO

Do these contracts contain anti-bribery and corruption provisions in accordance with the Anti-Bribery and Corruption Procedure Guidance Note: Contractual Documentation? YES/NO

(iii) Cash and Income Control:

All payments made by the Subsidiary relating to the provision of goods and services by third parties on its behalf are made from the central Group treasury function with appropriate approval and sign-off processes. Payment requests are reviewed and processed by individuals that have no direct business relationship with the third party that has provided the goods and services. YES/NO

There is a process for confirming that the price charged by any third party is commensurate to the goods and services provided, including seeking local law advice if necessary? YES/NO

(iv) Procedural Controls:

There are department-specific processes in place within the Business Area that mitigate sufficiently against the 'Location Risks' referred to, that are documented, up to date and regularly reviewed. YES/NO - IF YES, PLEASE PROVIDE FULL DETAILS:

Location Risk Assessment: Do the procedures in place mitigate against the 'Location Risk' identified within section B of this Risk Assessment Questionnaire – YES/NO

IF NO, PLEASE DOCUMENT AGREED ADDITIONAL PROCEDURES TO BE IMPLEMENTED BELOW ALONGSIDE A TIMELINE FOR IMPLEMENTATION:

### C. Bribery and Corruption - 'Relationship Risk'

Certain types of relationship cause a higher bribery and corruption risk than others, due to the practices of the sectors in which a party operates, the availability of means that it has to enable bribery and corruption and the potential rewards that it perceives to be available if it successfully carries out an act of bribery or corruption 'on behalf of Computacenter'. Business dealings with, or involving the following will increase the risk of bribery and corruption faced by your Business Area:

- (a) The use of agents, partners, associates or other third parties – Computacenter uses intermediaries appointed by your Business Area to act on its behalf in any capacity (including joint ventures or by providing sub-contracted services)? YES/NO
- (b) Sectors – dealing with third parties who are in sectors deemed to be 'High-Risk' as defined at Appendix 3 to this Procedure Guidance Note? YES/NO
- (c) Location – dealing with third parties who are in locations deemed to be 'Medium Risk' or 'High-Risk' as defined at section B of this Risk Assessment Questionnaire? YES/NO

IF YOU HAVE ANSWERED YES to (a), (b) or (c) DIRECTLY ABOVE, YOUR BUSINESS AREA IS DEEMED TO FACE A HIGH 'RELATIONSHIP RISK'.

### Mitigation against Bribery and Corruption 'Relationship Risk'

If your Business Area is deemed to face a high 'relationship risk' you should now consider the processes and procedures that it has in place to mitigate against the bribery and corruption 'Relationship Risk' that it faces.

Principal Mitigations Available:

#### (i) Training and Awareness:

Have the employees within your Business Area, and representatives of third parties appointed by your Business Area in 'Medium Risk' or 'High Risk' territories (as defined in section B of this Risk Assessment Questionnaire), received relevant communications regarding the Subsidiary's main anti-bribery and corruption policies? YES/NO

Have they been asked to confirm that they will agree to abide by the terms of these policies (as part of an annual declaration process that they give)? YES/NO

(ii) Due Diligence:

Does your Business Area follow the procedure related to third parties that it engages in accordance with the 'Anti-Bribery and Corruption: Due Diligence on Third Parties Procedure Guidance Note' prior to their engagement? YES/NO

(iii) Contractual Controls:

Are all relationships with third parties entered into by your Business Area subject to written contracts or similar agreements that include Computacenter's approved wording on Anti-Bribery and Corruption (as set out in its Anti Bribery and Corruption Procedure Guidance Note: Contractual Documentation) ? YES/NO

There is a process for confirming that the price charged by the third party is commensurate to the goods and services provided, including seeking local law advice if necessary. YES/NO

(iv) Procedural Controls:

There are department-specific processes in place within the Business Area that mitigate sufficiently against the 'Relationship Risk' faced by it, which are documented, up to date and regularly reviewed. YES/NO

IF YES, PLEASE PROVIDE FULL DETAILS:

Relationship Risk Assessment: Do procedures in place mitigate against the 'Relationship Risk' identified within section C of this Risk Assessment Questionnaire – YES/NO

IF NO, PLEASE DOCUMENT AGREED ADDITIONAL PROCEDURES TO BE IMPLEMENTED BELOW WITH TIMELINE FOR THEIR IMPLEMENTATION:

Name of Business Area Manager who has completed this Anti-bribery and Corruption Risk Assessment:

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## Appendix 2 – Transparency International Corruption Perceptions Index

Contained in separate PDF Document which can be found at:

[http://www.computacenter.com/who\\_we\\_are/corporate\\_responsibility.asp](http://www.computacenter.com/who_we_are/corporate_responsibility.asp)

## APPENDIX 3: Sectors perceived to be 'High-Risk' for Bribery and Corruption

- Public work contracts and constructions
- Real estate and property development
- Oil & Gas
- Heavy Manufacturing
- Mining
- Pharmaceutical and Medical Care
- Utilities
- Power Generation and Transmission