TIC Council

Compliance Code Guidelines on Implementation

EDITION

3

August 2025

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TIC Council Compliance Code
Guidelines on Implementation

Introduction

The TIC Council Compliance Code (Second Edition), published in June 2022, consists of the seven TIC Council Compliance Principles and twelve Requirements for Implementation. It is supported by these Guidelines which assist Members to develop their own Compliance Programmes. This Third Edition of the Guidelines, Published 1 August 2025, supersede the Second Edition dated 1 June 22 and any version prior.

The Guidelines provide TIC Council Members with an approved means of meeting the Requirements for Implementation of the TIC Council Compliance Code. Members whose Compliance Programmes do not follow the Guidelines in a particular respect may still have their Programme approved by TIC Council as long as they can demonstrate to the Director General that their Programme meets the relevant requirements of the Code in an equivalent way to that set out in these Guidelines.

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Parts of these Guidelines were developed based on the "TI/SAI Business Principles for Countering Bribery" (December, 2002) published by Transparency International and Social Accountability International which TIC Council gratefully acknowledges.

1. Application of Compliance Principles

1 Integrity

1.1 The Member should provide guidance to its employees for dealing with clients who expect the Member to abuse tolerances to obtain acceptable results.

1.2 In respect of those business sectors in which the Member is active, the Member should comply with any sector specific Integrity Rules published by the applicable TIC Council Committee.

2 Conflict of Interest

2.1 In order to avoid conflicts of interest, or the appearance of conflicts of interest, in the Member's business transactions and services, the Member should maintain a policy regarding conflicts of interest.

2.2 The Member's policy should provide guidelines to employees in order to avoid conflicts of interests between

i. the Member and related entities in which the Member has a financial or commercial interest and to which it is required to provide services, and
ii. the Member's companies and/or divisions engaged in different activities but which may be providing services to either the same client or each other.

2.3 The Member's policy should provide, as a minimum, that the Member's Employees do not:

i. directly or through relatives, friends or intermediaries, acquire an interest in a supplier, a client or a competitor of the Member, except for the acquisition of shares of a client, supplier or competitor on a public stock exchange, and then only to an extent which does not grant significant influence over the affairs of the client, supplier or competitor and which does not make the employee unduly dependent on its financial fortunes;
ii. hold any position with a competitor or client;
iii. conduct any company business with any member of their family or with an individual or organisation with which they or their family is associated;
iv. employ a member of their family without approval of the Member's management.

3 Confidentiality and Data Protection

3.1 The Member should require each employee to sign a Non-Disclosure Agreement which prohibits the disclosure of any confidential business information, obtained during the course of his/her employment, to other parties, even after the end of the employment relationship.

3.2 The Member should ensure that all intermediaries, joint venture partners, agents, subcontractors, franchisees, contractors and suppliers are made aware of the confidential nature of business information that they may handle through their dealings with the Member, and that they should not disclose confidential information to other parties, even after the end of the contractual relationship.

4 Anti-Bribery

4.1 Compliance with laws

The Member should ensure that the Principles and Rules of its Programme meet the requirements of this Code and local laws relevant to countering bribery in all the jurisdictions in which it operates.

In the event that the local laws specify additional or different requirements, which are not covered by their Programme, the Member should modify its Programme for the country(ies) concerned. Records should be kept of countries where their Programme has been modified.

4.2 Analysis of risks

The Member's Compliance Committee and/or the senior executive, or his delegate, in each country of operation should organise periodic reviews to assess bribery risks and determine appropriate control measures. Such reviews should be systematically conducted:

i. Prior to the commencement of a new service or the start-up of operations in a new country and
ii. Whenever a significant breach of the Member's Programme which warrants a review of the existing control measures occurs.

4.3 Business Principles for Countering Bribery

The Member should employ good business practices and risk management strategies in accordance with the Business Principles for Countering Bribery as published by Transparency International and Social Accountability International (see www.transparency.org). These should address at least the following areas:

4.3.1 Political contributions

The Member, its employees or agents should not make direct or indirect contributions to political parties, organisations or individuals engaged in politics, as a way of obtaining advantage in business transactions.

The Member should account for all its political contributions in a separate ledger and consolidate all such payments made by any of the operations that form part of its organisation.

4.3.2 Charitable contributions and sponsorships

The Member should ensure that charitable contributions and sponsorships are not being used as a subterfuge for bribery.

The Member should account for all its charitable contributions or sponsorships in a separate ledger and consolidate all such payments made by any of the operations that form part of its organisation.

4.3.3 Facilitation payments

Facilitation payments are defined as small payments made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement.

Recognising that facilitation payments are a form of bribery, the Member should work to identify and eliminate them.

4.3.4 Gifts, hospitality and expenses

The Member should prohibit the offer or receipt of gifts, hospitality or expenses whenever such arrangements could affect the outcome of business transactions and are not reasonable and bona fide expenditures.

5 Fair business conduct

5.1 The Member should provide guidelines to employees, agents and intermediaries to ensure that they understand and adhere to the Principle governing fair business conduct.

5.2 The Member should maintain a Fair Business Conduct policy prohibiting:

i. intentionally making untrue statements about competitors, their operations, services or service offerings, when those making the statement know or should reasonably know them to be correct

ii. activities contrary to rules for anti-trust or tendering
iii. inciting, inducing or encouraging any person to breach its confidentiality obligations
iv. commercial espionage and/or data theft

6 Health and Safety

6.1 The Member should maintain a policy on Health & Safety that meets all legal requirements.

6.2 The Member should provide Health & Safety training to their employees appropriate for the activities they are engaged in.

6.3 The Member should encourage employees to report Health & Safety related incidents, record these incidents, investigate these incidents and if required, take corrective measures.

7 Fair Labour

7.1 The Member should maintain a policy on fair labour.

7.2 The Member's policy should state the Member's commitment to the following:

i. Compliance with at least with minimum wage legislation and other applicable wage and working time laws.
ii. Prohibition of child labour – strictly prohibit the use of child labour.
iii. Prohibition of forced and compulsory labour – prohibit all forms of forced labour, whether in the form of prison labour, indentured labour, bonded labour, slave labour or any kind of non-voluntary labour.
iv. Respect of equal opportunities in the workplace
v. Zero tolerance of abuse, bullying or harassment in the workplace.

2. Compliance Programme

Implementation

Each Member is required to implement a Compliance Programme, based on this Code, throughout its organisation. The Member may do this by integration of the Code's requirements into its quality management system.

Members' Compliance Programmes

Each Member should confirm its commitment to implementing this Code by publishing and adopting the Member's own Principles and the key elements of implementation (the Member's Compliance Programme) which should, at least:

- address all the TIC Council Compliance Principles and Requirements for Implementation,
- follow these Guidelines as specified in paragraph two of the Introduction to these Guidelines,
- apply throughout the whole of its organisation.

Compliance Officer

Each Member should nominate a Compliance Officer, who, irrespective of his or her other responsibilities should have responsibility and authority for the co-ordination of the implementation of the Compliance Programme throughout the Member's organisation. The Compliance Officer may nominate delegates to perform some or all of his/her functions within specified parts of the organisation. Additionally, Senior Managers throughout the organisation should have responsibility for implementation of the Programme in their areas of responsibility.

Compliance Committee

Each Member should establish a Compliance Committee to carry out periodic reviews of the progress of the Compliance Programme and provide policy guidance. The Compliance Committee should, at least, consist of three members including the Chief Executive Officer (or equivalent), the Compliance Officer, representation from Legal (if member has a Legal function) and representation from HR (if member has a HR function).

Recruitment

Prior to job offer, prospective employees should be informed of the Compliance Programme.

Employee commitment

Members should ensure that:

a) each employee is provided with a copy of the Compliance Programme and requested to sign a declaration that it has been received, read and understood. A record should be kept in the employee's file;
b) each Senior Manager is required to sign an annual declaration (see Annex A) that the Programme has been implemented in his/her area of responsibility.

The Member's Programme should include provision that it be made clear that employees will not suffer demotion, penalty or any other adverse consequences arising from strict implementation of the Programme even if it may result in a loss of business.

Training

All employees, including Managers, of the Member should be required to undergo a Compliance Training Course. For the purpose of guidance in the preparation of course material, Members should refer to the **TIC Council Compliance Training Guide**. A Record of course completion should be kept in each employee's file.

Employee "Help lines"

The Member should make provision for "help lines" (or equivalent - e.g. designated email) where its employees may obtain guidance on any question or matter of concern relating to the implementation or interpretation of the Programme. At the employee's request, any such question should be dealt with confidentially and the anonymity of the employee should be protected to the extent reasonably practicable. Such help lines may utilise the Member's internal resources and/or an external third party organisation.

Security Measures

The Member should implement adequate security measures in its organisation's premises containing confidential business information to ensure that access is restricted to authorised personnel only and that documents/data are stored in designated secure areas and disposed of in a secure manner.

External Communications

The Member should make public its Compliance Principles and provide facilities to receive enquiries, complaints or feedback from interested parties.

Reporting of Violations

The Member's employees should be encouraged to report details of violations or suspected violations either direct to the Compliance Officer, or to the employee's superior, a member of senior management or an internal auditor. The reporting employee should be fully protected against any form of reprisal unless s/he acted maliciously or in bad faith. If requested, the employee's anonymity should be protected to the extent reasonably practicable.

Employees should be required to report any solicitation for, or offer of, an improper payment or advantage coming to their knowledge.

Investigations and Sanctions

The Compliance Officer should initiate, where appropriate, an investigation into any violation of the Programme reported to him/her or coming to his/her knowledge.

The Member should maintain a documented procedure for the handling of investigations and sanctions which should include requirements for:

a) the maintenance of records of all reported violations and subsequent actions taken;
b) the alleged perpetrator of such violation to have the right to be heard;
c) the Member's management or Compliance Committee to decide on the appropriate corrective and disciplinary measures to be implemented if a violation has been established. These measures may include a reprimand, demotion, suspension or dismissal;

d) the Compliance Officer to receive progress reports from his/her nominated delegates and/or the management in the locations concerned and prepare periodic summary reports for the Compliance Committee on investigations, violations established and the implementation of corrective actions and disciplinary measures.

Business Relationships

To ensure that the Member's Compliance Programme is applied to the extent appropriate in its business relations with parties external to the Member's organisation and that improper payments are not channelled through them, the Member should ensure that such parties abide by the Member's Compliance Programme to the extent that is appropriate. Such parties (who are also referred to as "Business Partners") include:

- intermediaries, (entities or individuals external to the Member who are required to promote the services of the Member as part of their responsibilities, including consultants and advisers)
- joint venture partners
- agents (entities or individuals external to the Member who are required to provide operational services, within the Profession as defined in TIC Council's Articles of Association, on the Member's behalf)
- subcontractors (entities or individuals performing outsourced activities within the Profession under a contract with the Member)
- franchisees (entities or individuals external to the Member who carry on business within the Profession using the Member's trading name and/or brand, the rights to which are purchased from the Member under a franchise contract)

The Member should do this by at least:

- conducting due diligence before entering into or renewing any contract with the party
- making known its Compliance Principles to the party and seeking assurance that the party will comply with the Principles in so far as these apply to activities performed on behalf of the Member
- except in the case of subcontractors, obtaining the party's contractual commitment to comply with the Compliance Principles and to allow the Member to verify this periodically
- monitoring the party's continual compliance with the Principles (and in the event of discovering a breach taking remedial action)
- not dealing with any parties known to be involved in bribery.

Due diligence includes:

- a risk analysis
- an interview with the party
- an investigation of the party's background which, for intermediaries, should be reviewed and approved by the Member's compliance Committee
- verification through a remuneration analysis, which should be reviewed and approved by the Member's Compliance Committee, that the remuneration paid to each intermediary is appropriate and justifiable for legitimate services rendered, and does not facilitate improper payments by the intermediary.

The Member should monitor compliance with their due diligence procedures.

In addition, for intermediaries and other parties as may be appropriate, the Member should provide training and support.

The Member should account for all intermediaries' remuneration in a separate general ledger account in its accounting records, consolidate all such payments made by any of its operations and prepare annually a consolidated management statement of all intermediaries' remuneration.

Complaints and Disciplinary Procedures

Complaints concerning alleged non-compliance with this Code by other Members should be lodged with TIC Council in accordance with the **TIC Council Complaints Handing Procedure**. Members should refrain from submitting such complaints to other parties unless it is necessary to do so to protect their reputation.

Breaches of this Code may lead to sanctions imposed by an Independent Dispute Resolution Panel subject to the rules set out in the **TIC Council Complaints Handling Procedure**. As regard the Fair Business Conduct Principle, only breaches of the specific prohibitions laid down in Section 5.2 i to iv putting at risk the reputation of the TIC Council or the TIC industry may be the subject of complaints and lead to sanctions under this Code and Guidelines.

Accounting and book keeping

The Member should maintain accurate books and records which properly and

fairly document all financial transactions. Off-the-books accounts should be prohibited.

Health and Safety

The Member should record and investigate all reported Health & Safety incidents and undertake corrective measures where appropriate.

Compliance summary report

The Member's Compliance Officer should prepare on an annual basis, a summary report covering statistics or confirmations to show compliance with the Member's procedures and policies for the following areas:

a) Violations – number of violations/suspected violations reported; number of violations substantiated; and confirmation that remedial actions have been determined and action undertaken/being undertaken for each substantiated violation / non-compliance.
b) New or renewed intermediaries, joint ventures partners and franchisees
    i. number of new or renewed intermediaries, joint ventures partners and franchisees in the financial year;
    ii. confirmation that each has gone through the Member's due diligence procedures as required;
    iii. confirmation that an appropriate contract/terms of business has been put in place with each.
c) Expenses – confirmation the expenses are in line with the Member's Compliance Programme and related policies for:
    - Political contributions
    - Charitable contributions and sponsorships
    - Expenditures relating to gifts, hospitality and expenses
    - Intermediaries' remuneration
d) Health & Safety – number of Health & Safety incidents reported; and confirmation that remedial actions have been determined and action undertaken/being undertaken for each incident.

3. Verification

Management declarations

The Member should require its Senior Managers throughout its organisation to prepare and sign, on an annual basis, a Compliance Declaration which, as a minimum, should be based on the template contained in Annex A. These Compliance Declarations should be sent to the Compliance Officer who should submit an annual summary report to the Compliance Committee.

Internal audits

The Member should require its nominated internal auditors, as part of their internal audit plan, to verify that the Compliance Programme has been implemented within its organisation and in particular that the Management Declarations have been completed in conformance with Annex A and reflect compliance with the Programme and, in respect of those locations selected for site audits, correctly reflect the actual situation. Such site audits should review the processes in place and include testing, on a sampling basis, to ensure the effective application and implementation of the Programme. The **TIC Council Guidance Check List for Members' Internal Compliance Audits** may be used for reference.

The violations / suspected violations of the Code identified during such audits should be reported to the Compliance Officer who should submit a summary report to the Compliance Committee. The Compliance Officer and/or Compliance Committee should take follow-up actions where appropriate.

External Verification

The Member's implementation of the Programme is required to be verified through submission of documents and by agreed upon procedures carried out by the Member's appointed recognised independent external audit firm.

1 Frequency

The external verification is conducted annually.

2 Appointment of audit firm

The Member's appointed recognised independent external audit firm to carry out the verification by agreed upon procedures could be the firm engaged for the statutory audit of the Member's (consolidated) financial statements. The appointed audit firm shall be a reputable organisation that is a member of a recognised national professional accountancy organisation.

3 Notification to TIC Council of Member's appointed audit firm

Prior to the appointment of the audit firm, or any subsequent proposed changes thereof, the Member should submit details to the Director General for confirmation of compliance with TIC Council requirements.

4 Scope of verification

The Member is required to carry out the following:

4.1 Submit documents for verification to TIC Council

The Member is required to submit the following documents:

1. Member's Compliance Programme, as well as policies in relation to each Principle (if separate).
2. The Terms of Reference for the Compliance Committee (or equivalent) including the specification that the Compliance Committee (or equivalent) is responsible for overseeing the Compliance Programme.
3. List of members of the Compliance Committee (including job title).
4. Compliance Programme training course material.
5. Material helping the awareness of the Employee Help Line (or equivalent - e.g. designated email).
6. Material encouraging employees to report details of violations or suspected violations and to whom they can report.
7. Screen print of Member's website where:
    - the Compliance Principles are explained.
    - an interested party can make inquiries, complaints or feedback.
8. Documented procedure for the handling of investigations and sanctions
9. Policies relating to confidential business information (information security policy, confidentiality policy).
10. Procedures for health & safety incident reporting and investigations.
11. Procedures for due diligence for initiating or renewing relationships with intermediaries, joint ventures partners and franchisees.
12. Procedure for contracting with intermediaries, joint venture partners and franchisees and related template(s) of contract / terms & conditions with a new / re-newed intermediary, joint venture partner or franchisee.
13. Template of the annual management declaration based on the template in Annex A.
14. Scope of Internal Audit plan that includes the review of the implementation of the Compliance Code.
15. Annual summary reports prepared by the Compliance Officer covering statistics or confirmations to show compliance with Member's procedures and policies, as specified in Annex B.
16. Annual report of the results of the agreed upon procedures.

When submitting the documents, the Member is required to self-assess whether the evidence being submitted meets all the evidence requirements (the evidence requirements are detailed in Annex B). The Member can explain the reasons for any deviations to the evidence requirements.

Unless otherwise stated, documents are required to be re-submitted only if they have been updated. All documents should be reviewed and updated at least every three years or whenever there is an updated version of the Compliance Code and/or guidelines issued by TIC Council.

4.2 Request audit firm to carry out agreed upon procedures

Annually, the Member requires an independent audit firm to carry out agreed upon procedures for the following areas:

i. Understanding of compliance code by each new employee
ii. Attendance of Compliance Programme training course(s) by employees
iii. Employee Help Line (or equivalent - e.g. designated email) to raise queries and / or issues relating to the Compliance Programme
iv. Reviewing and taking actions on enquiries, complaints and feedback from interested parties
v. Understanding of the confidentiality requirements by each new employee
vi. Schedules prepared for political contributions; charitable contributions and sponsorships; expenditures relating to gifts, hospitality and expenses; and Intermediaries' remuneration
vii. Monitoring of annual compliance declaration submissions by Senior Managers

The specific agreed upon procedures is detailed in Annex C.

5 Audit firm's Report

The Member requires the audit firm to produce a Report showing the results of the agreed upon procedures using the template contained in Annex C.

The Member is required to submit its audit firm's Report to TIC Council within six months of the end of the Member's financial year.

ANNEX A: Management Declaration Template

Confidential

.....*(name of Member)*'s Compliance Programme
Management Declaration for the year ending.....20....

To:.....(*name of Member's Compliance Officer or nominated delegate)*

Name of Manager:.....Job Title:.....
Locations and/or activities covered by this Declaration:.....
.....
.....
.....

I .....(*name of Manager*) do hereby declare that in implementation of ..... (*name of Member*)'s Compliance Programme for the year ending 20... in each of the locations and/or activities, as listed above, falling under my area of responsibility:

1. To the best of my knowledge I, and the members of staff reporting to me, have complied in all respects with the Compliance Programme;
2. I have verified that the Compliance Programme has been distributed to each Employee who had not previously received them;
3. I have fully and completely reported to the Compliance Officer any violation or suspected violation of the Programme, including any solicitation or offer of any improper payment or advantage, which has come to my knowledge;
4. I have fully and completely implemented all corrective and disciplinary actions required by the
5. Compliance Committee in respect of any violation of the Programme.

Place..... Date.....

Signature.....

ANNEX B: Detailed requirements for evidence to be submitted

Evidence to be submitted	Evidence Requirements
1) Member's Compliance Programme as well as policies in relation to each principle (if separate)	The programme should cover the compliance code principles: - Integrity - Conflicts of interest - Confidentiality and Data Protection - Anti-bribery - Fair business conduct - Fair labour - Health & Safety The programme and policies require to be in line with the details provided in the 'Application of Compliance principles' in the Compliance Code guidelines. The programme should include: - reference to the Help Line. - provisions for protection of confidentiality for reporting violations. - a provision where employees can report known or suspected violations to the Compliance Officer, the employee's superior, a member of senior management, or an internal auditor. - requirement for employees to report any solicitation of, or offer of, an improper payment or advantage coming to their attention. - provision that it be made clear that employees will not suffer demotion, penalty or any other adverse consequences arising from strict implementation of the Programme even if it may result in a loss of business.
2) The Terms of Reference for the Compliance Committee (or equivalent) including the specification that the Compliance Committee (or equivalent) is responsible for overseeing the Compliance Programme	The Terms of Reference should specify that the Committee is responsible for overseeing the Compliance Programme. The Terms of Reference should specify the frequency of the Compliance Committee meetings. The Compliance Committee should meet regularly (at least on an annual basis).
3) List of members of the Compliance Committee (including job title)	There should be at least 3 members in the Compliance Committee. The members of the Committee should include: - Compliance Officer (or a nominated delegate) - CEO (or equivalent) - Representative from Legal (if member has a legal function) - Representative from HR (if member has a HR function)
4) Compliance Programme training course material	The material should include sections on: - Integrity - Conflicts of interest - Confidentiality and data protection - Anti-bribery - Fair business conduct - Fair labour - Health & Safety Any training relevant to the financial year should be submitted.

Evidence to be submitted	Evidence Requirements
5) Material helping the awareness of the Employee Help Line (or equivalent - e.g. designated email)	The material should explain: - that employee can obtain guidance on any question or matter of concern relating to the implementation or interpretation of the Compliance Programme. - at the employee's request, any such question should be dealt with confidentially and the anonymity of the employee should be protected to the extent reasonably practicable.
6) Material encouraging employees to report details of violations or suspected violations and to whom they can report	The material should explain that the: - employee is fully protected against any form of reprisal unless he/she acted maliciously or in bad faith. - employee is required to report any solicitation for, or offer of, an improper payment or advantage coming to their knowledge. May be the same as submission 5.
7) Screen print of Member's website where: - the Compliance Principles are explained. - an interested party can make inquiries, complaints or feedback.	N/A
8) Documented procedure for the handling of investigations and sanctions	The procedures should include requirements for: (a) the maintenance of records of all reported violations and subsequent actions taken; (b) the alleged perpetrator of such violation to have the right to be heard; (c) the Member's management or Compliance Committee to decide on the appropriate corrective and disciplinary measures to be implemented if a violation has been established. These measures may include a reprimand, demotion, suspension or dismissal; and (d) the Compliance Officer to receive progress reports from his/her nominated delegates and/or the management in the locations concerned and prepare periodic summary reports for the Compliance Committee on investigations, violations established and the implementation of corrective actions and disciplinary measures.
9) Policies relating to confidential business information (information security policy, confidentiality policy)	The policy should cover the need for the business to implement adequate security measures to ensure that access is restricted to authorised personnel only and that documents/data are stored in designated secure areas and disposed of in a secure manner.
10) Procedures for health & safety incident reporting and investigations	The procedures should: - define what a health & safety incident is. - explain how the employee can report health & safety incidents. - encourage employees to report health & safety incidents. - explain how health & safety incidents will be investigated and remedial actions will be determined.
11) Procedures for due diligence for initiating or renewing the relationships with intermediaries, joint venture partners and franchisees	For intermediaries, joint venture partners and franchisees, the Member is required to have a written procedure that specifies the due diligence steps the Member is required to carry out and the approval needed before initiating or renewing a contract with an intermediary, joint venture partner or franchisee.
12) Procedure for contracting with intermediaries, joint venture partners and franchisees and related template(s) of contract / terms & conditions with a new / re-newed intermediary, joint venture partner or franchisee	The contract / terms of business should include: - A requirement that the intermediary, joint venture partner or franchisee complies with Member's Compliance Programme; and - A provision allowing the Member to verify the intermediary, joint venture partner or franchisee's compliance with Member's Compliance Programme. Where the Member does not have a standard template, Member should submit examples of contracts which include the above provisions.

13) Template of the annual management declaration based on the template in Annex A	Compliance declaration should include the attributes in Annex A including locations and/or activities covered by the declaration as well as declaration of implementation of the Compliance Programme
14) Scope of Internal Audit plan that includes the review of the implementation of the Compliance Code	The Scope of the Internal Audit plan should cover the Member's organisation.
15) Annual summary reports prepared by the Compliance Officer covering statistics or confirmations to show compliance with Member's procedures and policies and policies, as specified in Annex B	On an annual basis (in line with financial year-end), the Member should prepare an annual summary reports detailing: 1) Violations: - Number of violations / suspected violations reported - Number of violations substantiated - Confirmation that remedial actions have been determined and action undertaken / being undertaken for each substantiated violation / non-compliance. (The above statistics are required to cover those violations / suspected violations reported through Help Line as well as those found during Internal Audits.) 2) For new or re-newed intermediaries, joint venture partners and franchisees: - Number of new or re-newed intermediaries, joint venture partners and franchisees in the financial year. - Confirmation that each has gone through the Member's due diligence procedures as required. - Confirmation that an appropriate contract / terms of business has been put in place with each. 3) Confirmation the expenses are in line with the Member's Compliance Programme and related policies for: - Political contributions. - Charitable contributions and sponsorships. - Expenditures relating to gifts, hospitality and expenses. - Intermediaries' remuneration. 4) Health & Safety: - Number of health & safety incidents reported - Confirmation that remedial actions have been determined and action undertaken / being undertaken for each incident.
16) Annual report of the results of the agreed upon procedures	N/A

ANNEX C: Template Report for Agreed Upon Procedures results

"Report on..... (name of Member)'s Compliance Programme"

We have performed the agreed upon procedures enumerated below, which were agreed to by the Member and the TIC Council, solely to assist you the Member in reviewing your Compliance Programme in connection with your membership in TIC Council. The Member is responsible for implementing a Compliance Programme that conforms to TIC Council guidance. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Audit area	Agreed upon procedures	Results and Factual Findings (to be completed by audit firm)
I) Understanding of compliance code by each new employee	**For Members with 9 or less offices/locations:** 1. Obtain a list of all new employees during the 12 months to the financial year end. 2. Select a sample of 10 new employees from this list. For Members who operate in multiple offices/locations (9 or less in total), the sample should be selected across the offices/locations. 3. For each selected employee, obtain the signed declaration that they have received, read and understood the Member's Compliance Programme and signed within 30 days of joining. **For Members with 10 or more offices/locations:** 1. Obtain a list of the Member's offices/locations. 2. Select 10 offices/locations from this list. 3. For each of the 10 offices/locations selected by the auditor, the Member shall provide a list of all new employees during the 12 months to the financial year end. 4. Select a sample of 10 new employees from the list of the 10 selected offices. The sample should be selected across the offices/locations. 5. For each selected employee, obtain the signed declaration that they have received, read and understood the Member's Compliance Programme and signed within 30 days of joining.	**For Members with 9 or less offices/locations:** 1. Obtained from management a list of all new employees of the Member for the financial accounting period of [date] to [date]. (We make no comment with respect to the completeness or accuracy of the list.) 2. Non-statistically selected [xx] employees from the list covering different offices and locations. 3. Confirmed each employee selected in 2. had signed declaration that they have read and understood the Compliance Programme and signed within [days for longest period] days of joining. **For Members with 10 or more offices/locations:** 1. Obtained from management a list of all the Member's offices/locations. 2. Non-statistically selected 10 offices/locations from this list. 3. For each of the offices/locations selected in 2. obtained from management a consolidated list of all new employees of the offices/locations selected for the financial accounting period of [date] to [date]. (We make no comment with respect to the completeness or accuracy of the list.) 4. Non-statistically selected 10 employees from the consolidated list in 3. covering different offices and locations. 5. Confirmed each employee selected in 4. had signed declaration that they have read and understood the Compliance Programme and signed within [days for longest period] days of joining.

Audit area	Agreed upon procedures	Results and Factual Findings (to be completed by audit firm)
II) Attendance of Compliance Programme training course(s) by employees	**For Members with 9 or less offices/locations:** 1. Obtain a list of all employees of the Member as at financial year end.. 2. Select a sample of 10 employees from this list. For Members who operate in multiple offices/locations (9 or less in total), the sample should be selected across the offices/locations. 3. For each selected employee, obtain training records showing their attendance of the Compliance Programme training course. **For Members with 10 or more offices/locations:** 1. Obtain a list of the Member's offices/locations. 2. Select 10 offices/locations from this list. 3. For each of the 10 offices/locations selected by the auditor, the Member shall provide a list of all employees as at financial year end.. 4. Select a sample of 10 employees from the list of the 10 selected offices. The sample should be selected across the offices/locations. 5. For each selected employee, obtain training records showing their attendance of the Compliance Programme training course. ***Explanation: For any new employee (if sample selected), it is noted that they may yet to be trained depending on their date of joining and training schedule / timetable.*** ***All employees should have Compliance Programme training at least on a two yearly basis.***	**For Members with 9 or less offices/locations:** 1. Obtained from management a list of all employees of the Member as at financial year end.. (We make no comment with respect to the completeness or accuracy of the list.) 2. Non-statistically selected [xx] employees from the list covering different offices and locations. 3. Confirmed each employee selected in 2. had attended the Compliance Programme training courses within the last 2 years from financial year-end. **For Members with 10 or more offices/locations:** 1. Obtained from management a list of all the Member's offices/locations. 2. Non-statistically selected 10 offices/locations from this list. 3. For each of the offices/locations selected in 2. obtained from management a consolidated list of all employees of the offices/locations selected as at financial year end.. (We make no comment with respect to the completeness or accuracy of the list.) 4. Non-statistically selected 10 employees from the consolidated list in 3. covering different offices and locations. 5. Confirmed each employee selected in 4. had attended the Compliance Programme training courses within the last 2 years from financial year-end.
III) Employee Help Line (or equivalent - e.g. designated email) to raise queries and / or issues relating to the Compliance Programme	1. Obtain the Employee Help Line number or email address. 2. Call / send email to confirm the Help Line is in operation. 3. Discuss with Management how queries and / or issues reported on Help Line are being investigated / looked into and resolved. 4. Obtain / inspect evidence showing that the queries and / or issues are being handled as explained in step 3. ***Explanation: Need to obtain / inspect actual evidence showing operation - not just template.***	1. Confirmed with management the following Employee Help Line details: [Help Line number] or [Help Line email] 2. Contacted the Help Line on [date] to confirm the Help Line in operation. 3. Discussed with Management the queries and / or issues reported on Help Line are being investigated / looked into and resolved by [the team / person responsible] and tracked using [queries / issues tracking mechanise]. 4. Inspected the [queries / issues tracking mechanism] and confirmed that queries / issues status is being tracked and queries / issues are being resolved.
IV) Reviewing and taking actions on enquiries, complaints and feedback from interested parties	1. Obtain the Third Party Help Line number or email address. 2. Call / send email to confirm the Help Line is in operation. 3. Discuss with Management how queries and / or issues reported on Help Line are being investigated / looked into and resolved.	1. Confirmed with management the following Third Party Help Line details: [Help Line number] or [Help Line email] 2. Contacted the Third Party Help Line on [date] to confirm the Help Line in operation.

Audit area	Agreed upon procedures	Results and Factual Findings (to be completed by audit firm)
	4. Obtain / inspect evidence showing that the queries and / or issues are being handled as explained in step 3. *Explanation: Need to obtain / inspect actual evidence showing operation - not just template.* *Explanation: If the mechanism for third parties to raise queries and / or issues is the same as employees cover as part of III.*	3. Discussed with Management the queries and / or issues reported on Help Line are being investigated / looked into and resolved by [the team / person responsible] and tracked using [queries / issues tracking mechanise]. 4. Inspected the [queries / issues tracking mechanism] and confirmed that queries / issues status is being tracked and queries / issues are being resolved.
V) Understanding of the confidentiality requirements by each new employee	**For Members with 9 or less offices/locations:** 1. Obtain a list of all new employees during the 12 months to the financial year end. 2. Select a sample of 10 new employees from this list. For Members who operate in multiple offices/locations (9 or less in total), the sample should be selected across the offices/locations. 3. For each selected employee, obtain the signed confidentiality agreement or equivalent such as a signed declaration that they have read and understood the confidential business information policy, and verify that they signed it within 30 days of joining. **For Members with 10 or more offices/locations:** 1. Obtain a list of the Member's offices/locations. 2. Select 10 offices/locations from this list. 3. For each of the 10 offices/locations selected by the auditor, the Member shall provide a list of all new employees during the 12 months to the financial year end. 4. Select a sample of 10 new employees from the list of the 10 selected offices. The sample should be selected across the offices/locations. 5. For each selected employee, obtain the signed confidentiality agreement or equivalent such as a signed declaration that they have read and understood the confidential business information policy, and verify that they signed it within 30 days of joining.	**For Members with 9 or less offices/locations:** 1. Obtained from management a list of all new employees of the Member for the financial accounting period of [date] to [date]. (We make no comment with respect to the completeness or accuracy of the list.) 2. Non-statistically selected [xx] employees from the list covering different offices and locations. 3. Confirmed each employee selected in 2. had signed confidentiality agreement or equivalent within [days for longest period] days of joining. **For Members with 10 or more offices/locations:** 1. Obtained from management a list of all the Member's offices/locations. 2. Non-statistically selected 10 offices/locations from this list. 3. For each of the offices/locations selected in 2. obtained from management a consolidated list of all new employees of the offices/locations selected for the financial accounting period of [date] to [date]. (We make no comment with respect to the completeness or accuracy of the list.) 4. Non-statistically selected 10 employees from the consolidated list in 3. covering different offices and locations. 5. Confirmed each employee selected in 4. had signed confidentiality agreement or equivalent within [days for longest period] days of joining.
VI) Schedules prepared for political contributions; charitable contributions and sponsorships;	1. Obtain the year-end schedule prepared by Management for: - Political contributions - Charitable contributions and sponsorships - Expenditures relating to gifts, hospitality and expenses	1. Obtain the year-end schedule prepared by [job title of person preparing] for: - Political contributions - Charitable contributions and sponsorships - Expenditures relating to gifts, hospitality and expenses

Audit area	Agreed upon procedures	Results and Factual Findings (to be completed by audit firm)
expenditures relating to gifts, hospitality and expenses; and Intermediaries' remuneration.	- Intermediaries' remuneration 2. Discuss with management how they are comfortable each schedule is complete and accurate. 3. Obtain the review and approval of the schedules by the Audit Committee and/or Compliance Officer. (This can be part of the annual summary report - submission document 15).	- Intermediaries' remuneration 2. Discussed with [job title of person preparing] how they are comfortable each schedule is complete and accurate. 3. Obtained the review and approval of the schedule by [name of committee or job title of person reviewing] confirming that the transactions are in adherence with the Member's policies.
VII) Monitoring of annual compliance declaration submissions by Senior Managers	1. Obtain evidence of monitoring of completeness of annual submissions by Senior Manager. ***Explanation: It is the responsibility of the Member to define and identify the Senior Managers across the organisation.*** 2. If the mechanism is not in place, raise a finding and obtain a list of Senior Managers. ***Explanation: It is the responsibility of the Member to define and identify the Senior Managers across the organisation.*** 3. Confirm the list of Senior Managers from 1. or 2. has at least one Senior Manager identified for each 'Group Member' specified by the Member within the Member's Group Membership (if applicable). 4. Select a sample of 10 employees from list. 5. For the selected samples obtain the annual signed management declaration.	1. Obtained [mechanism of monitoring completeness of annual submission by Senior Manager] for the financial accounting period of [date] to [date]. 2. Was required / Was not required to obtain a list of Senior Managers. 3. Confirmed with [job title] the list of Senior Managers from [specify 1. or 2.] has at least one Senior Manager identified for each 'Group Member' specified by the Member within the Member's Group Membership. 4. Non-statistically selected [xx] employees from the list. 5. Confirmed each Senior Manager selected in 4. had signed the annual management declaration for the financial accounting period [date] to [date].

Factual Findings: Our findings with respect to the above procedures are as follows:
Please list any non-compliance / partial compliance findings from the agreed upon procedures performed or type 'N/A'

The agreed upon procedures that we have performed do not constitute an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements and, consequently no assurance will be expressed on the adherence to TIC Council's Compliance Code. Had we performed additional procedures or had we performed an audit or review, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Member and the Director General of the TIC Council, and is not intended to be and should not be used by anyone other than these specified parties. This report relates only to the accounts and items specified above and does not extend to any consolidated financial statements of the Member, taken as a whole.

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Name of External Audit Firm
Date