



ANTI-FRAUD AND ANTI-CORRUPTION POLICY

1. PURPOSE AND SCOPE

To ensure that Women Deliver continues to have high standards of accountability, it is important that clear guidance be given to all on how fraud and corruption, and the suspicion or threat thereof, is being dealt with.

This policy sets out the responsibilities of staff to prevent the occurrence of fraud, as well as responsibilities for follow-up in the event fraud is suspected or occurs. The principles and definitions in this policy also extend to relationships Women Deliver has with external organizations and individuals (including, without limitation, contractors, consultants, sub-grantees and donors).

This Policy establishes Women Deliver's approach of preventing, reporting, and responding to events of fraud in order to protect the interests, mission, values, staff and reputation of Women Deliver.

Women Deliver has a zero tolerance for fraud and corruption and requires staff at all times to act honestly and with integrity and to safeguard the assets for which they are responsible. Fraud and corruption are an ever-present threat to Women Deliver's assets and reputation and is therefore an important concern for all.

This policy is intended to supplement but not replace applicable state and federal laws governing fraud and corruption.

2. DEFINITIONS

The term **fraud** describes a range of activities such as deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, intentional misrepresentation, concealment of material facts, and collusion. It involves the act of deceit of an organization or an individual in order to obtain a personal or collective advantage, avoid an obligation or cause loss.

Corruption involves the act of dishonestly obtaining an advantage from a third party by abusing an entrusted power for private gain. Neither fraud nor corruption are necessarily restricted to monetary or material benefit, but could also include intangible benefits such as status or information.

3. RELATED POLICIES AND PROCEDURES

This policy should be read in conjunction with the following documents:

- (a) Personnel Policy Handbook/Code of Conduct for Employees (including disciplinary procedures)
- (b) Anti-Retaliation Policy (including reporting obligations)
- (c) Women Deliver Values
- (d) Conflict of Interest Policy (including disclosure requirements)

- (e) Contract Signatory Authority Policy and Guidelines
- (f) Finance and Accounting Manuals
- (g) Due Diligence Guidelines for Sub-grantees

Women Deliver takes seriously any attempt to commit an act of fraud or corruption by members of staff, volunteers, contractors, their employees and agents acting on behalf of Women Deliver. Employees involved in fraud and corruption of any kind will be subjected to disciplinary action within the organization and may be reported to external authorities for criminal prosecution, if appropriate. Women Deliver treats an attempted act of fraud or corruption as seriously as an accomplished act.

4. RESPONSIBILITIES

Women Deliver is committed to preventing fraud and corruption, and establishing an anti-fraud and anticorruption culture consistent with its mission, values, and code of conduct. To achieve this, Women Deliver will:

- (a) Develop and maintain effective controls to prevent fraud and corruption; and
- (b) if fraud occurs
 - i. undertake a vigorous and appropriate investigation;
 - ii. take appropriate disciplinary and legal action as appropriate;
 - iii. take reasonable steps to recover any financial losses, and
 - iv. periodically review systems and procedures to prevent similar frauds

Managers' Responsibilities

The day-to-day responsibility for the prevention and detection of fraud rests with directors and managers who are responsible for:

- (a) Identifying risks to which systems, operations, and procedures are exposed;
- (b) developing and maintaining effective controls to prevent and detect fraud; and
- (c) ensuring compliance with controls

The Chief Executive Officer, Director of Finance and Administration, and in-house counsel are available to offer advice and assistance on control issues and managers are encouraged to make use of this service.

Staff Responsibilities

All staff are responsible for:

- (a) Acting with care in the use of Women Deliver's assets and resources;
- (b) Conducting themselves in accordance with the principles set out in the Personnel Policy Handbook, including the Code of Conduct;
- (c) Disclosing actual or potential conflicts of interest
- (d) Alerting their supervisor where they believe the opportunity for fraud or corruption exists;
- (e) Reporting details immediately to their supervisor of
 - i. any suspected or actual fraud or corruption;
 - ii. any suspicious acts or events which might give rise to a suspicion of fraud or corruption; and
 - iii. assist in any investigations by making available all relevant information and by cooperating in interviews

If for any reason a member of staff does not feel able to report a suspected fraud or corruption to their supervisor, a more senior manager or the Director of Finance and Administration should be informed. Staff should refer to the Anti-Retaliation Policy and/or in-house counsel for guidance if they do not feel able to report suspected fraud or corruption to management or are not satisfied that their concerns have been addressed. If fraud is suspected on the part of or involves the CEO or COO (e.g., fraud is widespread), the matter must be reported to the Chair of the Board of Directors

The **Director of Finance and Administration** is responsible for:

- (a) Establishing the internal control system designed to counter the risk of fraud and corruption and ensuring the adequacy and effectiveness of this system; and
- (b) providing staff with fraud prevention and awareness training.

The **Senior Advisor for Legal Affairs and the Director of Finance and Administration** are responsible for:

- (a) Ensuring that the risk of fraud has been properly identified and assessed by management;
- (b) assessing that the Internal control framework has been designed to address the risk of fraud and that it works effectively;
- (c) ensuring that there are arrangements in place for reporting and investigation of suspected and alleged fraud or corruption;
- (d) maintaining a fraud and corruption register; and
- (e) reporting all cases of fraud and corruption to the President and CEO, Coordination Team, Auditors and donors, as appropriate.

5. APPROVAL AND REVIEW DETAILS

Approval and Amendment History	Details
Original Approval Authority and Date	Board of Directors, December 20, 2018
Amendment, Amendment Authority and Date	
Notes	This document replaces and supersedes any prior Anti-Fraud and Anti-Corruption Policy.