

WECF Anti-Fraud and Anti-Corruption Policy



WECF has a zero-tolerance policy and attitude towards fraud and corruption and requires staff and volunteers at all times to act honestly and with integrity and to safeguard the assets for which they are responsible. The anti-fraud and anti-corruption policy applies to all staff, board members and partners. The principles and definitions in this policy also extend to relationships WECF has with partners.

Definitions

The term **fraud** is used to describe a whole range of activities, including deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. It involves the act of deceit of the organisation 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 restricted to monetary or material benefit but could also include intangible benefits such as status or access to information. WECF's understanding of corruption explicitly comprises sexual corruption, i.e. situations in which sexual favours are extorted in return for assistance or preferential treatment. WECF acknowledges that sexual corruption is a huge problem in many areas of the world.

Related Policies and Procedures

The anti-fraud and anti-corruption policy of WECF should be read in conjunction with the Code of Conduct, the WECF Sanction Policy, the Ethical Charter for Cooperation with Business, and the Policy to Prevent and Address Sexual Harassment and Abuse.

WECF takes any attempt to commit an act of corruption or fraud by members of staff, volunteers, partners, their employees and agents acting on behalf of WECF to constitute a most serious offense. Employees and volunteers involved in 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. WECF treats an attempted act of corruption as seriously as an accomplished act.

Responsibilities

WECF is committed to preventing fraud and corruption from occurring and developing an anti-fraud and anti-corruption culture. To achieve this WECF will:

- Develop and maintain effective controls to corruption
- Ensure that if corruption occurs, a vigorous and prompt investigation takes place
- Take appropriate disciplinary and legal action in all cases, where justified and
- Review systems and procedures to prevent similar situations

Staff Responsibilities

In the view of WECF, all staff, partners, volunteers and others involved in WECF activities have a role to play to prevent and/or report corruption. Their responsibilities include:

- Acting with propriety in the use WECF's assets resources
- Conducting themselves in accordance with the principles set out in the Code of Conduct
- Alerting the responsible manager where they believe the opportunity for corruption exists
- Reporting details immediately of:

- (a) any suspected cases of corruption
- (b) any suspicious acts or events which might give rise to a suspicion of fraud or corruption
- (c) assist in any investigations by making available all relevant information and by cooperating in interviews.

Responsibilities of the Executive Director

- Ensuring that the risk of fraud has been properly identified and assessed by management.
- Internal control has been properly designed to address the risk of fraud and that they
- are working effectively.
- Reporting serious cases of fraud and corruption to the Board of Trustees.
- At the request of Board of Trustees, carrying out investigations of suspected or alleged fraud and corruption where there is a significant risk to WECF's reputation.

Responsibilities of the Financial Controller

- Establishing the internal control system designed to counter the risk of fraud and corruption and ensuring the adequacy and effectiveness of this system.
- Ensuring that there are arrangements in place for investigation of all suspected and alleged fraud or corruption.
- Ensuring that a Risk Register and Incident Register are in place.
- Ensure that all (presentations of any) financial statements are in accordance with the required reporting standards, include all relevant financial transactions and data, but exclude any financial misstatements.
- Secure and screen the identity of WECF's related parties and determine them being non-fraudulent and non-corrupt and checking their solvency.
- Reporting all cases of fraud and corruption to the Board of Directors and Financial Audit and Risk Committee.

Responsibilities of Project Officers and Programme Coordinators

- Identify the risks of the proposed projects based upon the proposal written, previous experiences with the partners and the reputation of the partner. Keep track of identified risks and mitigation measures in the Risk Register.
- Ensure there are clear written contracts for all projects based upon the agreed WECF templates including a budget. The program coordinators also have the task to monitor and evaluate the programmes to ensure that activities are in line with spending and inappropriate developments can be identified.

Notification procedures

Any person who witnesses any form of fraud or corruption is invited to report this violation. Any person to whom the Code of Conduct applies who witnesses fraud or corruption is required to report this at the earliest possible moment.

Cases of fraud and corruption can be reported to the responsible manager or the integrity officer of WECF. Suspicions involving a member of the Board of Directors can be brought to the integrity advisor in the Board of Trustees. Also, when a person does not feel comfortable to report to the responsible manager or integrity officer of WECF, a report can be filed to the integrity advisor in the Board of Trustees.

If the reporting person does not want to use the aforementioned notification procedures, the final option is to contact the external whistle-blower point. Please read [WECF's Whistleblower Policy](#) before doing so.

In case the reporter would like to get independent advice and support while protecting their identity, they can contact the external person of trust.

Contacts of WECF's integrity officer, the integrity advisor in the Board of Trustees, the external whistle-blower point as well as the external person of trust can be found on the website of WECF.

WECF considers it important to protect the identity of the persons making corruption disclosures and will try to ensure that information relating to the identity of the person making the disclosures is not released. If there is a need to release such information this will first be discussed with the person concerned.

Proportionate sanctions

It is the policy of WECF to always undertake action if a staff member is, or has been involved, in corruption or fraud. Action depends upon the seriousness of the identified corruption case and the function of the employee concerned. Normally any involvement in corruption should lead to at least one of the following reactions:

- verbal or written warning
- adverse performance evaluation
- reduction in wages
- suspension
- dismissal
- reporting to public authorities

WECF aims to ensure that fraud and corruption does not occur in projects with partners. WECF informs all partners of its fraud and corruption policy with a reference in the contract and / or Memorandum of Understanding, and a reference to penalty measures foreseen (see Sanction Policy).

Final responsibility of decision-making regarding sanctions lies with the Executive Director, or in case it concerns the Executive Director, the Board of Trustees.

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