



**Accountable  
Now**  
GLOBAL STANDARDS LOCAL TRUST

# Anti-Corruption Policy



## Introduction

The International NGO Charter of Accountability Ltd. (thereafter *Accountable Now*) is the guardian of the 12 Accountability Commitments and advocates a zero tolerance approach towards fraud and unethical activities. Like for any other organisation, fraud is an ever-present threat to the assets, resources and reputation of Accountable Now. It has the potential to undermine the achievement of its aims and objectives. Consequently, it must be of concern to all members of staff. Accountable Now promotes a high standard of accountability and culture of compliance and internal control. All matters raised by any source will be taken seriously and properly investigated. This policy sets out the responsibilities of employees and volunteers of Accountable Now in the event of fraud or corruption.

## Definition of Fraud and Corruption

The term *fraud* is used to describe a whole range of activities such as deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, abuse of position, 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. The term fraud is used expansively, and is intended to include all aspects of economic crime and acts of dishonesty.

*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 information.

## Responsibilities and Corrective Action

Accountable Now is committed to preventing fraud and corruption from occurring and developing an anti-fraud and anti-corruption practice. To achieve this, Accountable Now will:

- ▶ Identify the risks to which systems, operations and procedures are exposed (see a first list in the annex to this policy);
- ▶ Develop and maintain mechanisms to prevent fraud and corruption and ensure the adequacy and effectiveness of these (see existing measures in the annex);
- ▶ Encourage that an employee, intern, or volunteer who detects, or has reasonable grounds for suspecting, unacceptable conduct (“whistleblower”) is encouraged to raise such concerns with their immediate manager through normal reporting channels – without fear of retaliation or of discriminatory or disciplinary action;

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- ▶ Report all cases of fraud and corruption to the Executive Director and – if the Executive Director is compromised – the Accountable Now Board Chair within 5 working days of noticing them;
- ▶ Ensure that if fraud occurs, a vigorous and prompt investigations takes place - in accordance with the laws of the land where the company is operating;
- ▶ Where justified, take appropriate disciplinary and legal action in all cases, regardless of the offender's position or years of service with Accountable Now;
- ▶ Take all appropriate and reasonable steps to recover any financial losses;
- ▶ Maintain a fraud and corruption register; and
- ▶ Review systems and procedures to prevent similar frauds.

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## Annex

### Perceived risks of fraud and corruption

- ▶ The Board unduly favouring particular service providers e.g. when choosing a partner and negotiating the terms for the annual work and cooperation contracts to run the Accountable Now Secretariat.
- ▶ Trustees or members of the Independent Review Panel unduly influencing the *Accountability Commitments* or *Reporting Requirements* to favour a particular organisation.
- ▶ Independent Review Panel members unduly favouring certain organisations in their assessment of Accountable Now Members' Accountability Reports.
- ▶ The Accountable Now Secretariat staff misusing financial resources entrusted to them.
- ▶ Other potential risks can be found in the Conflict of Interest Policy.

### Measures taken to prevent fraud and manage conflicts of interest

- ▶ Accountable Now's Conflict of Interest Policy (including requiring a Trustee to excuse him/herself from participating in decision-making with reference to the matter in conflict);
- ▶ Accountable Now Trustees' annual register of interest (published on [www.accountablenow.org](http://www.accountablenow.org));
- ▶ Open Information Policy;
- ▶ Financial control policies (e.g. Accountable Now Secretariat purchases and expenses procedure, four-eye principles for payment approvals); Accountable Now Secretariat procedure for invoicing and chasing membership fees; Treasurer's biannual approval of Executive Director's expenses; Bank, Credit Card and Cash Policy);
- ▶ Approval of Secretariat work contracts by the Board of Trustees and presentation of these at the Annual General Meeting;

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- ▶ Fraud and anti-corruption awareness raised as a regular item at Accountable Now Board meetings, Independent Review Panel meetings, Accountable Now Secretariat meetings;
- ▶ Keeping record of instances of fraud for reference and identifying focus of anti-fraud practices.

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