



## **TIIGSI INITIATIVE ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY**

### **1. Introduction**

Tiigsi Initiative is committed to acting honestly, transparently and in the best interests of the youth, women and communities we serve. Fraud, bribery and corruption undermine our work and divert resources away from our programmes.

Tiigsi therefore adopts a zero-tolerance approach to fraud, bribery and corruption in all their forms. This policy sets out how we prevent, detect, report and respond to such misconduct.

### **2. Purpose and Scope**

This policy provides clear definitions of fraud, bribery and corruption and explains the standards expected of everyone connected to Tiigsi Initiative.

- Board members and members of advisory bodies;
- all employees, interns and volunteers;
- consultants, contractors and suppliers;
- partner organisations and implementing partners, where contractually applicable.

### **3. Definitions**

Fraud is any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. It includes theft, false accounting, forged or altered documents, and deliberately misleading financial or narrative reporting.

Bribery is the offering, giving, receiving or soliciting of anything of value to influence the actions of another person in the performance of their official duties.

Corruption is the abuse of entrusted power or position for private gain. It includes bribery, kickbacks, favouritism, facilitation payments and misuse of organisational resources.

Facilitation payments are small unofficial payments made to secure or speed up a routine action to which the payer is otherwise entitled. Kickbacks are payments made in return for a business favour or advantage.

#### **4. Policy Statement**

- Tiigsi has zero tolerance for fraud, bribery and corruption. All suspected cases will be taken seriously, investigated and, where appropriate, reported to donors and relevant authorities.
- Tiigsi will design and operate systems and internal controls that minimise opportunities for fraud and corruption.
- Tiigsi will seek to recover losses arising from fraudulent or corrupt acts whenever this is feasible and cost-effective.
- No staff member, volunteer or partner will suffer retaliation for reporting concerns in good faith, even if they are later not substantiated.

#### **5. Responsibilities**

Everyone connected to Tiigsi shares responsibility for preventing and addressing fraud.

##### **Board of Directors**

- Approve and oversee implementation of this policy;
- ensure that adequate resources, internal controls and audit arrangements are in place;
- review serious cases and ensure appropriate action is taken.

##### **Management**

- Promote a culture of honesty and accountability;
- assess fraud and corruption risks in their areas of responsibility;
- ensure that staff understand this policy and related procedures;
- respond promptly and appropriately to all allegations or suspicions.

##### **All staff, volunteers and contractors**

- Act with integrity and in line with Tiigsi's Code of Conduct;
- adhere to financial and procurement procedures;
- remain alert to red flags and potential risks;
- immediately report any suspicions or allegations of fraud, bribery or corruption.

#### **6. Prevention and Controls**

- Maintain clear written procedures for procurement, payments, cash handling, asset management and partner management;
- apply segregation of duties so that no individual controls all key stages of a financial transaction;
- undertake appropriate background and reference checks for staff in financial or procurement roles;
- regularly assess fraud risk at organisational and project level.

## **7. Reporting Concerns**

Any person who becomes aware of, or suspects, fraud, bribery or corruption must report it as soon as possible. Concerns can be raised with a line manager, a senior manager, HR or through designated whistleblowing channels.

Reports should be made in good faith and as much detail as possible should be provided. Anonymous reports will be taken seriously, although they may be more difficult to investigate.

## **8. Investigation and Outcomes**

The Executive Director, or a delegated investigation team, will review all allegations and decide on the appropriate course of action. This may include a preliminary assessment, a full investigation, and, where necessary, referral to external authorities.

- disciplinary measures in line with HR and disciplinary procedures;
- termination of contracts or partnerships;
- recovery of losses where practicable;
- reporting to donors and regulators where required by agreements or law.

Intentionally false or malicious allegations may themselves result in disciplinary action.

## **9. Training, Communication and Review**

This policy will be covered in induction for new staff and made available to volunteers and partners. Periodic refresher sessions and awareness activities will be organised as needed.

The Board will ensure that this policy is reviewed regularly and updated in line with best practice, donor requirements and relevant legislation.