

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

**GOOFIRM FOUNDATION(GOOFIRM)
2023**

GOOFIRM is committed to conducting its operations around the world in an honest, ethical and lawful manner. We have a zero-tolerance approach to corruption and fraud of any kind. We will not tolerate misleading another party for the purpose of obtaining a benefit for oneself. Nor will we tolerate acting improperly to influence the actions of another party. We are committed to acting professionally, transparently, fairly and with integrity and accountability in all of our dealings and relationships. We are committed to implementing and enforcing effective systems of control and prevention to counter corruption and fraud in all forms – including, but not limited to bribery, kickbacks, theft and extortion.

Corruption and fraud undermine organizational health by diverting valuable resources from important priorities, and by subverting democratic and civic values, public accountability and the rule of law. Corruption and fraud can cause significant harm to GOOFIRM and its beneficiaries, including loss of current funding and grants; disqualification from future funding opportunities through suspension or debarment; and a significant loss of productivity, reputation and time. A contract or grant secured through corruption or fraud may be legally unenforceable and create critical business and operational uncertainty for GOOFIRM's partners, allies, affiliates, vendors and other stakeholders. Corrupt and fraudulent actions can also lead to the civil or criminal liability of GOOFIRM and the wrongful actor (as defined herein).

Throughout this document, unless otherwise stated, the words in the first column below have the meanings stated opposite them in the second column or below them, as the case may be, (and cognate expressions shall bear corresponding meanings):

1.1 Policy: Anti-Fraud, Bribery and Corruption Policy

1.2 GOOFIRM: GOOFIRM FOUNDATION

1.3 Fraud, bribery and corruption include, but is not limited to, the following legal definitions –

1.3.1 Fraud, i.e. the unlawful and intentional making of a misrepresentation which causes actual prejudice or which is potentially prejudicial to another. Behavior which amounts to fraud includes but is not limited to:

- a. False invoicing – where an individual knowingly creates or uses invoices that are false in any way.
- b. Expenses fraud - where an individual dishonestly uses the expenses system to pay money or other benefits that the recipient is not entitled to.
- c. Procurement fraud - where an individual engages in any dishonest behavior relating to procurement or tendering process, e.g. falsely created bids or quotes.
- d. Payroll fraud - where an individual dishonestly manipulates the payroll system to make unauthorized payments to him or herself or another. For example, by creating 'ghost' employees or dishonestly increasing one's own salary.
- e. False accounting - where an individual deliberately enters false or misleading information into any form of accounting or financial record.
- f. Bank or cheque fraud - where an individual dishonestly manipulates any banking system or record (such as a cheque, bank statement or electronic transfer).
- g. Receiving a so-called 'kick-back' payment – where an individual improperly receives a share of funds or a commission from a supplier as a result of their involvement in a corrupt bid or tender process.
- h. Receiving or requesting gifts – where an individual improperly requests, agrees to receive or accepts any form of material benefit or other advantage in a form of a gift, whether in cash or in kind, which influences or is designed to influence his or her conduct in any way.

1. Conflict of interest - where an individual knowingly has an undisclosed business interest in an entity involved in a commercial relationship with Save the Children.

1.3.2 Bribery, i.e. offering, giving, receiving or soliciting a financial or other advantage in connection with the performance of a position of trust or a function that is expected to be performed impartially or in good faith. It includes instances where an individual improperly offers, gives or promises any form of material benefit or other advantage, whether in cash or in kind, to another person in order to influence their conduct in any way. Where an individual improperly requests, agrees to receive or accepts any form of material benefit or other advantage, whether in cash or in kind, which influences or is designed to influence his or her conduct in any way.

1.3.3 Theft, i.e. the unlawful and intentional appropriation of movable corporeal property, including information in electronic format which belongs to and is in the possession of another; which belongs to another but is the perpetrator's own possession; or which belongs to the perpetrator but is in the possession of another person who has a right to possess it and where such right legally prevails against the perpetrator's own right of possession.

1.3.4 Corruption, can be defined as directly or indirectly accepting or agreeing or offering to accept any gratification from any other person, whether for the benefit of himself/herself or for the benefit of another person; or giving or agreeing or offering to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person, in order to act, personally or by influencing another person to act, in a manner

- a. that amounts to the illegal, dishonest, unauthorised, incomplete, or biased; or misuse or selling of information or material acquired in the course of the exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation;
- b. that amounts to the abuse of a position of authority; breach of trust; or violation of a legal duty or set of rules;
- c. designed to achieve an unjustified result; or
- d. that amounts to any other unauthorised or improper inducement to do or not to do anything.

2. BACKGROUND

2.1 The aim of the Policy is to formalize GOOFIRM's position to fraud, bribery and corruption and to reinforce existing systems, policies and procedures aimed at deterring, preventing, detecting, reacting to and reducing the impact of fraud, bribery and corruption.

2.2 Furthermore, the purpose of this document is to confirm that GOOFIRM supports and fosters a culture of zero tolerance to fraud, bribery and corruption in all its activities.

3. SCOPE OF THE POLICY

3.1 The Policy is applicable to all allegations, attempts and incidents of fraud, bribery and corruption which impact or may potentially have an impact on GOOFIRM.

3.2 All employees and the management of GOOFIRM must comply with the spirit and content of the Policy.

4. THE POLICY

4.1 The basis of this policy is zero tolerance of fraud, bribery and corruption. In addition, all alleged cases of fraud, bribery and corruption shall be investigated and followed up by the application of all remedies available within the full extent of the law and the implementation of appropriate prevention and detection controls. These prevention controls include the existing financial and other controls and checking mechanisms as prescribed in the systems, policies and procedures of GOOFIRM.

4.2 The efficient application of instructions contained in the regulations, policies and procedures is one of the most important duties of every employee in the execution of his/her daily tasks

5. REPORTING PROCEDURES AND RESOLUTION OF REPORTED INCIDENTS

5.1 What should an employee do if he/she suspects fraud, bribery and corruption?

5.1.1 It is the responsibility of every employee to immediately report any alleged incident of fraud, bribery and corruption to his/her immediate manager.

5.1.2 Where the incident of Fraud is allegedly committed by a senior member of management or on a high level, the report should be submitted to the Chairperson of the Board. Managers are responsible for the detection, prevention and investigation of fraud, bribery and corruption and shall report every incident and allegation of fraud and corruption to the relevant individual mentioned in paragraph 5.1.1 and 5.1.2 above, who shall initiate an investigation into the matter.

5.1.3 Should an employee wish to report an alleged incident of fraud, bribery and corruption (anonymously or otherwise), he/she may also avail him/herself of the various communication channels or avenues available, in particular, to the reporting procedures outlined in the GOOFIRM whistle blowing policy.

5.2 What should a member of the public or a provider of goods and/or services do if he/she suspects fraud, bribery and corruption?

5.2.1 GOOFIRM encourages members of the public or provider of goods and/or services who suspects fraud, bribery and corruption in the environment to report such suspicion to the Executive Director who will deal with the matter in accordance with the relevant procedure as set out in paragraph 5.1 above.

5.2.2 Members of public or providers of goods and/or services can also report such allegations (anonymously or otherwise) by following one of the various communication channels or avenues available to all.

5.3 How will allegations of fraud, bribery and corruption be dealt with?

5.3.1 With regard to issues raised by an employee, member of the public or provider of goods and/or services, the action taken will depend on the nature of the concern. The matters raised shall be screened and evaluated and may subsequently:

5.3.1.1 be investigated internally; or

5.3.1.2 Referred to another law enforcement agency.

5.3.2 Any fraud, bribery and corruption committed by an employee or any other person shall be pursued by thorough investigation and to the full extent of the law, including (where appropriate) consideration of – 5.3.1.2 in the case of employees, taking disciplinary action within a reasonable period of time after the incident;

5.3.2.1 instituting civil action to recover any loss;

5.3.2.2 initiating criminal prosecution by reporting the matter to the Police or any other relevant law enforcement agency; and/or

5.3.2.3 any other appropriate legal remedy available.

5.3.3 Managers shall ensure that compensation is paid for any loss or damage suffered by GOOFIRM as a result of any reported act or omission, which can be classified as fraudulent and corrupt, by an employee, or any other person, who falls under the authority of such manager, is recovered from such employee, or other person should he/she be found to be liable for such loss or damage.

5.3.4 GOOFIRM, upon receiving a report of fraud, bribery and corruption from an external person, shall communicate in writing with the person submitting the report and, in such communication, –

5.3.4.1 acknowledge that the concern has been received;

5.3.4.2 indicate the way in which the matter will be dealt with and whether any initial enquiries have been made;

5.3.4.3 give an estimate of the time it will take to provide a final response; and

5.3.4.4 inform him/her whether any further investigations will take place and, if not, provide reasons for such decision

5.3.5 All allegations of fraud, bribery or corruption in relation to any project or fund shall be reported to the Donor upon the completion of the internal investigations carried out by GOOFIRM.

5.3.6 GOOFIRM accepts that every person, including an employee or external party, who reported the alleged fraud, bribery and corruption needs to be assured that the matter has been properly addressed. Thus, subject to legal constraints, information about the outcome of any investigation may be disseminated on a "need to know" basis.

5.3.7 GOOFIRM shall ensure that a fraud, bribery and corruption information system is developed for the following purposes:

5.3.7.1 recording of all allegations;

5.3.7.2 tracking the progress made in the management of allegations;

5.3.7.3 Providing feedback to employees and other whistle-blowers on the management of allegations.

6. CONFIDENTIALITY

6.1 All information relating to fraud, bribery and corruption which has been received and investigated shall be treated confidentially. The progress made with investigations shall be handled in a confidential manner and shall not be disclosed or discussed with any persons who have no legitimate claim to such information. This is important in order to avoid damaging the reputation of a suspected person who is subsequently found to be innocent of wrongful conduct.

7. PROTECTION OF WHISTLE-BLOWERS

7.1 An employee, or external party who reports suspected fraud, bribery and corruption may remain anonymous should he/she do desire.

7.2 In line with the Whistle-blowers Policy no person shall suffer any penalty or retribution for the reporting in good faith of any suspected or actual incident of fraud, bribery and corruption which purportedly or in fact occurred within GOOFIRM.

7.3 Managers should discourage employees or other persons from making allegations which are false and made with malicious intent. In instances where such allegations are proven to be untrue and malicious or

vexatious, the person who made the allegations shall be subjected to firm disciplinary, or other appropriate action.

8. APPLICATION OF PREVENTION CONTROLS AND DETECTION MECHANISMS

With regards to all reported incidents of fraud, bribery and corruption, Management shall immediately review and, where possible, improve the effectiveness of the controls that have been breached in order to prevent similar irregularities from taking place in future.

9. CREATING AWARENESS

Managers shall be responsible for ensuring that all employees under their control are made aware of and receive the relevant policy documentation.

This policy enters into force on June 20, 2023, after validation from the Board of Directors. It formalizes all existing control mechanisms and procedures that have been established so far.

Winchester Nkongho WINYAWOKO
Board Chairman
GOOFIRM

