# Self Help Africa

## Anti-bribery & Anti-corruption Policy and Procedures

<table>
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<tr>
<th>Effective Date</th>
<th>Issue Number</th>
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<td>01.05.2017</td>
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### Policy Review

The board will review this policy periodically to ensure it remains relevant and effective.

### Responsibility

Chief Finance and Operations Officer (CFOO)

### Author

Finance

### Scope

The anti-bribery and anti-corruption policy applies to all Self Help Africa directors and staff, all Self Help Africa staff and all other affiliate contracted personnel who may conduct work on behalf of Self Help Africa and/or Self Help Africa. This policy also applies to third-party representatives include agents, consultants, contractors and partner organisations.

### Additional Annexes

Annex 1: Practical Examples
1.0 Policy Statement

1.1 It is Self Help Africa’s policy to conduct our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate. This includes implementing and enforcing effective systems to counter bribery.

1.2 We will uphold all laws relevant to countering bribery and corruption at HQ level and at country office level, and are bound by the laws of the Ireland and the UK in respect of our conduct both at home and abroad.

1.3 In accordance with this zero-tolerance approach to bribery and corruption, no Self Help Africa director, worker or third party representative should offer or accept a bribe.

2. Who Is Covered by the Policy?

This policy applies and will be made available to all those working for us or otherwise providing service for us or on our behalf, working at all levels and grades, including senior managers, officers, executive and non-executive directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, wherever located (collectively referred to as workers in this policy).

In the eyes of the law bribery can also be committed by any person acting on behalf of Self Help Africa (third-party representatives). Third-party representatives include agents, consultants, contractors and partner organisations.

3. Introduction

3.1 A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

3.2 Corruption is the abuse of entrusted power for private gain. This term will be used to cover fraud for the purposes of this policy

3.3 Bribery and corruption continue to be some of the biggest obstacles to development, poverty alleviation and good governance with a disproportionate impact on poor communities and a corrosive effect on the very fabric of society

3.4 The purpose of this policy is to set out our responsibilities, and the responsibilities of those working for us, and with us in observing and upholding our position on bribery and corruption.

3.5 Bribery and corruption are punishable for individuals by lengthy prison terms and if we as an organisation are found to have taken part in corruption we could face an unlimited fine, be excluded from working alongside public bodies and face irreparable damage to our reputation. We take our responsibilities very seriously.

3.6 In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and
government and public bodies, including their advisors, representatives and officials, politicians and political parties.

4. Recording keeping and reporting

4.1 The CFOO shall maintain a confidential record of all allegations received and investigations carried out under this policy in a Fraud and Corruption Register.

An Annual Report will be prepared by the CFOO and submitted to the SHA Board in relation to fraud allegations received by the organisation in the preceding calendar year. The Annual Report shall maintain the anonymity of all those involved and shall include information on

- numbers of allegations received
- numbers referred to another procedure
- numbers investigated and dismissed
- numbers upheld and actions taken

5. Gifts, Entertainment and Hospitality

5.1 Gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the CFOO at HQ, or the Country Director in country, after reference to your direct line manager. We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered. If in any doubt, you should consult your line manager for clarification (and if you are the line manager you should then consult the CFOO or Country Director).

5.2 Directors/trustees should declare all personal gifts received or material hospitality accepted while on the organisation’s business, or from people or organisations connected with the organisation; such declarations should be recorded in Board minutes. Where directors accept gifts exceeding the materiality threshold, they should contribute such gifts or their monetary value to the organisation’s cause. Such contributions and their origin should be recorded in the Board minutes. Directors should under no circumstances accept any gifts or hospitality where this could be seen as being likely to influence the decisions of the Board.

5.3 Careful consideration should be given to the acceptance and giving of gifts in your capacity as a representative of SHA. The following principles should be applied:

- The value of any gifts should not exceed £80 / €100 or equivalent in local currency outside the UK/Ireland. All gifts given or received above this threshold should be extremely rare, must be approved by the CFOO and notified to the Company Secretary for inclusion in Board minutes;
- The gift should be given/received openly and not secretly;
- The gift should not be made with the intention of influencing you or to influence others in the awarding or retention of business or to confer a business or personal advantage;
• It must comply with local law;
• It should not include cash or a cash equivalent (such as gift certificates or vouchers)

6. Payments under duress
6.1 Occasionally a payment may be made by a staff member under duress. This would be treated as extortion rather than a bribe and would provide a strong defence in law. Self Help Africa recognises that from time to time such payments are unavoidable and underlines that in all cases, the security and safety of staff, partners and representatives must not be compromised. Where a payment is made under duress in this way, the amount may be recorded as a legitimate expense, but a complete explanation must be included with any claim, and the incident must be notified to the CFOO to be logged in the Fraud and Corruption Register. It should also be reported as a misuse of funds. The individual concerned should consider, with the advice of their line manager or other colleagues, whether alternative ways of working could avoid these payments being demanded in future.

7. Facilitation Payments and Kickbacks
7.1 Kickbacks are typically payments made in return for a business favour or advantage.
7.2 Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action for example by a government official. They are not commonly paid in the UK or Ireland, but are common in some other jurisdictions in which we operate.
7.3 We do not make, and will not accept, facilitation payments or "kickbacks" of any kind.
7.4 All contracts with partners, consultants or suppliers will include a clause requiring that no facilitation fees should be paid on behalf of Self Help Africa.
7.5 All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.
7.6 If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your line manager (and if you are the line manager you should refer the matter to the CFOO).

8. Donations
8.1 We will not make donations to political parties.
8.2 We only make charitable donations that are legal and ethical under local laws and practices, are incorporated in an approved budget or are approved at the appropriate level in the organisation.

9. Your Responsibilities
9.1 You must ensure that you read, understand and comply with this policy.
9.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all of our workers. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

9.3 Effective risk assessment is essential to the success of this policy. Country Heads of Finance in conjunction with Country Directors should assess the vulnerability of their area to the risk of bribery. These risks should then be evaluated and controls put in place to mitigate the identified risks. Risks relating to bribery and corruption should be included within the country Risk Register.

9.4 You must notify your line manager (and if you are the direct line manager you must notify the CFOO) as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business. Where a bribe is offered by a supplier or partner organisation, a report must be submitted to the CFOO, action taken may include suspending the supplier or partner.

9.5 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

9.6 Volunteers who breach this policy will no longer be allowed to work with Self Help Africa.

9.7 Directors or Trustees who breach this policy will be reported to the Chair of the Board of Trustees, who will then decide on further action to be taken; ordinarily this will include making a report to the relevant regulatory authority.

9.8 We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

10. What to Do If You Are a Victim of Bribery or Corruption

10.1 It is important that you tell your line manager (and if you are the direct line manager you must notify the Chief Financial Officer or Country Director) as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

11. How to Raise a Concern - Whistleblowing

11.1 **Workers:** You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage, or in line with the process outlined in Self Help Africa’s Whistleblowing policy. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your line manager (and if you are the line manager you must notify the CFOO or Country Director).

11.2 **Third party representatives:** You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage, or in line with the process outlined in Self Help Africa’s Whistleblowing policy if appropriate. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised via e-mail to confidential.reporting@selfhelpafrica.org
11.3 Self Help Africa uses an independent external whistleblowing service to which more serious concerns can be directed via e-mail, website, phone, fax or post. This service operates on a 24/7/365 basis. Concerns will be dealt with confidentially, and the matter will be channelled back to the organisation at a level that will preserve this confidentiality and/or anonymity and that is appropriate to the gravity of the issue.

The web address for this service is: https://wrs.expolink.co.uk/selfhelpafrica

The service can also be contacted via e-mail at: selfhelpafrica@expolink.co.uk

Full details of this service are set out in the organisation’s Whistleblower Policy.

12. Protection

12.1 Workers who refuse to accept or offer a bribe, or those who raise concerns or report another’s wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

12.2 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the CFOO immediately or the Executive Director or the Chair of the Board as appropriate. If the matter is not remedied, and you are an employee, you should raise a formal grievance.

13. Who Is Responsible for the Policy?

13.1 The Board of Directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

13.2 The CFOO has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

13.3 The CFOO and Country Directors are responsible for ensuring those reporting to them are made aware of and understand this policy.

14. Monitoring and Review

14.1 The CFOO will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible following approval of the Audit, Finance and Risk Committee. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

14.2 All workers are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.
14.3 All employees and relevant third parties will be required to certify that they have received and understood this policy and acknowledge any future revisions.

14.4 Workers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the CFOO.

15. **Abuse of this policy**

Any abuse in the application of this policy by an employee will be dealt with in accordance with the Organisation’s Disciplinary Policy and Procedure and may possibly result in disciplinary action being taken up to and including dismissal.

16. **Alterations and amendments to this Policy**

The Organisation reserves the right to amend or withdraw this policy at its absolute discretion, in accordance with the needs of the business. Any such changes will be notified to employees by the appropriate means.

17. **Acknowledgement of receipt and understanding of this Policy**

I acknowledge receipt of a copy of this document and accept the above policy and procedure terms and conditions. I also acknowledge my responsibility to keep abreast of this policy and procedure.

<table>
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<tr>
<th>Employee Name (print name)</th>
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<tr>
<td>Employee Signature</td>
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<td>Date</td>
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ANNEX 1: PRACTICAL EXAMPLES

How to evaluate what is ‘acceptable’

First take a step back and ask the following questions:

- What is the intent? Is it to build a relationship or is it for another reason? Is it offered for something in return?
- How would you feel if the details were disclosed in the media?
- Would you offer the same gift, entertainment of hospitality if the roles were reversed?

<table>
<thead>
<tr>
<th>Example</th>
<th>What you should do</th>
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<tr>
<td>A government official asks you for payment in order to secure your NGO</td>
<td>This is a bribe. Refuse to pay bribe. Explain that SHA has an Anti-Corruption policy and you would lose your job if you paid a bribe. Inform your Line Manager for referral to the CFOO and logging in the Fraud and Corruption Register.</td>
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<tr>
<td>registration or business licence.</td>
<td></td>
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<tr>
<td>An official of a utility company asks you for payment in order to secure</td>
<td>This is a bribe. Refuse to pay bribe. Explain that SHA has an Anti-Corruption policy and you would lose your job if you paid a bribe. Inform your Line Manager for referral to the CFOO and logging in the Fraud and Corruption Register.</td>
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<tr>
<td>a phone or electricity connection.</td>
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<tr>
<td>A customs official asks you for an unofficial payment or gift to release</td>
<td>This is a bribe. Refuse to pay bribe. Explain that SHA has an Anti-Corruption policy and you would lose your job if you paid a bribe. Inform your Line Manager for referral to the CFOO and logging in the Fraud and Corruption Register.</td>
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<td>imported goods or allow the export of goods.</td>
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<td>You are stopped by the police at a road block. Your driver tells you</td>
<td>This is a bribe. Refuse to pay bribe. Explain that SHA has an Anti-Corruption policy and you would lose your job if you paid a bribe. Inform your Line Manager for referral to the CFOO and logging in the Fraud and Corruption Register.</td>
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<td>they are requesting a payment to let your vehicle through.</td>
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<td>A government official demands you purchase him a meal or requests use of</td>
<td>This is a bribe. Refuse to pay bribe. Explain that SHA has an Anti-Corruption policy and you would lose your job if you paid a bribe. Inform your Line Manager for referral to the CFOO and logging in the Fraud and Corruption Register.</td>
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<td>company car.</td>
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<td>A payment is demanded by a government official, police or army under</td>
<td>Where a payment is made under duress, the amount may be recorded as a legitimate expense, a complete explanation must be included with any claim, the incident advised to the CFOO and logged in the Fraud and Corruption Register. It should be reported as a misuse of funds.</td>
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<tr>
<td>duress.</td>
<td></td>
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<td>You pay a tip to a driver at the end of an overseas trip.</td>
<td>Fine as long as a modest tip and not paid to allow the driver to pay bribes to traffic police etc.</td>
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<td>A potential supplier offers you money or a gift to influence a</td>
<td>This is a bribe. Refuse money or gift. Inform your Line Manager for referral to the CFOO.</td>
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<td>purchasing decision.</td>
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<tr>
<td>A job applicant offers to pay to increase his chance of being offered</td>
<td>This is a bribe. Refuse money or gift. Inform your Line Manager for referral to the CFOO.</td>
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<td>employment.</td>
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<tr>
<td>Consultants/ partners offer payment to secure work, to influence a</td>
<td>This is a bribe. Refuse money or gift. Inform your Line Manager for referral to the CFOO.</td>
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<td>contract, or increase work allocated to them.</td>
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<td>A gift is received from a supplier or customer.</td>
<td>Refer to principles in section 5.3. If meets all criteria accept the gift, inform your Line Manager.</td>
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<td>A gift is offered at Christmas that exceeds the criteria set out in the</td>
<td>You should politely refuse the gift explaining SHA’s policy. You might suggest a donation could be made to SHA instead. You should inform your Line Manager.</td>
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<td>policy,</td>
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<td>A current or potential supplier invites you out for a meal.</td>
<td>Refer to principles in section 5.3. If meets all criteria accept the meal, inform your Line Manager.</td>
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<tr>
<td>A current or potential supplier invites you to a sporting/cultural</td>
<td>Refer to principles in section 5.3. If meets all criteria accept the invitation, inform your Line Manager.</td>
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<td>event.</td>
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<tr>
<td>A current or potential supplier invites you to a business event.</td>
<td>Refer to principles in section 5.3. If meets all criteria accept the invitation, inform your Line Manager.</td>
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ANNEX 2: FRAUD RISK AREAS/WARNING SIGNS
There are warning signs that can indicate a fraud may be taking place, these can include:

- staff exhibiting unusual behaviour:
  - staff under stress without a high workload
  - reluctance to take annual leave
  - being first to arrive in the morning and last to leave in the evening
  - refusal of promotion
  - unexplained wealth
  - sudden change of lifestyle
  - suppliers/contractors who insist on only dealing with one staff member
  - a risk taker or rule breaker
  - disgruntled at work / not supportive of organizations mission

- missing key documents (invoices/contracts)
- inadequate or no segregation of duties
- documentation which is photocopied or missing key information
- missing expenditure vouchers
- excessive variations to budgets / contracts
- bank and ledger reconciliations not regularly preformed and cannot be balanced
- numerous adjustments or exceptions
- overdue pay or expense advances
- duplicate payments
- ghost employees on payroll
- large payments to individuals
- crisis management coupled with a pressured work environment
- lowest tenders or quotes passed over without adequate explanation
- single vendors
- climate of fear / low staff morale
- consistent failure to implement key controls
- management frequently overriding controls