

ANTI-CORRUPTION POLICY

Ghana Venskab (GV)

2020-2023

1. Why deal with the issue of corruption?

The purpose of the Anti-corruption Policy is to ensure and support behavior and work ethics that represent high standards of personal and organizational integrity, both internally and externally with partners. The target group of the policy is GV personnel, committee and board members as well as staff and board members of partner organizations and implementing units, including seconded personnel.

GV implements a development program funded by CISU/Danida in Northern Region of Ghana named the Empowerment for Life Program (E4L). The overall objective of the program: "Civil society actors contribute to increased equity and sustainable development in Ghana".

Corruption is a hindrance to poverty reduction, which is the overall goal of Danish Development Assistance, and has serious political, social, economic and environmental consequences. Corruption undermines the legitimacy of democratic institutions, diverts resources from their proper use, creates gross inefficiencies in the public and private sector and leads to environmental degradation.

By introducing an anti-corruption policy GV sends a clear message to fight corruption both in program work and by keeping our house in order.

2. What is corruption?

In line with Danida, the World Bank and international conventions corruption is defined as the *"misuse of entrusted power for private gains"*. Corruption is a broad term covering a wide range of misuse of entrusted funds and power for private gain. GV adheres to these and will not accept misuse of any kind in its activities in Denmark and Ghana:

Bribery is understood as the offer or receipt (active or passive bribery) of any gift, loan, fee, reward or other advantage to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust, in the conduct of GV activities.

Facilitation payments are demanded by officials in exchange for providing services to which one is legally entitled without such payments.

Fraud is defined as economic crime involving deceit, forgery, trickery or false pretenses, by which someone gains unlawfully.

Embezzlement is defined as the misappropriation of property or funds legally entrusted to someone in their formal position as an agent or guardian.

Gifts and hospitality in the context of corruption are financial or other benefits, offered, given, solicited or received with an obligation to provide any benefit in return. Gifts and acts of hospitality are acceptable if they are reasonable and not excessive.

Nepotism is favoritism toward relatives and friends, based upon that relationship, rather than on an objective evaluation of ability or suitability.

Kickback is the return of a part of a contractual payment.

3. When should we be suspicious?

Suspicion of fraud or corruption etc. may be based on, for example:

- (a) Persistent disregard of laid down procedures e.g. in procurement, payments without the necessary documents, approval and receipt of funds without issuing official receipts etc.
- (b) Lack of correct and timely financial accounts and reports.
- (c) Complaints from beneficiaries claiming that they have not received promised and reported services.
- (d) Purchases of supplies at a much higher price than normal.
- (e) Observations such as staff spending beyond their financial capabilities and living extravagant lifestyle; and
- (f) Missing or weak reconciliation of cash, bank statements and accounts.

Well-founded suspicion may be based on suggestive and circumstantial evidence of fraud, for example:

- (a) Lack of proper documentation on refunded expenditures.
- (b) Missing signatures or incomplete lists of persons that have been paid an allowance to attend training seminars.
- (c) A strong indication that signatures and documents have been falsified; and
- (d) Disruption of or tampering with records.

Proven fraud is based on clear documentation on the type of fraud in question and/or confession of those involved, ready to be presented to police investigators and court cases.

4. What do we do if we suspect or detect corruption?

In cases where corruption is detected or reported GV and our partner organizations have clear guidelines that must be followed. Every GV or GV related staff member of has the responsibility to report suspected cases of corruption¹. If there is a case of well-founded suspicion or proven fraud, corruption, misuse of funds or serious irregularities, the staff member who has observed this should immediately report this. In Ghana it must be reported to the E4L Program Manager and the Internal Auditor, who is responsible for immediate reporting to the GV Secretariat in Denmark (General Secretary and/or Program Officer).

Suspicion of corruption detected by GV staff or others can also be reported confidentially to the GV Secretariat through GV's website: www.ghanavenskab.dk/hvem

¹ Refer to Code of Conduct

When the GV Secretariat receives a report, they will ensure that the following steps are taken:

- The relevant donor is briefed about the suspicion as soon as possible (preferably within 48 hours)
- An investigation is launched, and in most cases involving financial irregularities auditing will be initiated
- Steps are taken to improve guidelines and procedures to prevent future incidences
- Assess whether or not program activities and funding should be temporarily suspended while the investigation is ongoing.

In cases where the initial investigation confirms the suspicion, a number of further steps are taken:

- If the case involves GV related staff proper disciplinary actions are taken and funds must be returned (if theft of funds are part of the incident)
- If the case involves a partner organization, the partner is requested to take the necessary precautions to stop, reveal and improve the conditions that led to corruption. If funds are involved the partner organization is requested to return the funds in question
- Charges are pressed unless special circumstances speak against it (security, health/lives, weighing of the effectiveness of the judicial system, court costs)
- The relevant donor receives a complete account of the extent, course and actions taken to.
- Sister organizations are informed when and where relevant
- The case is made public. Only exception from this rule would be if making it public is not possible due to the safety of our co-workers or partners

4.1 Communication on misuse of funds/corruption

GV adheres to principles of openness and transparency in all the facets of the organisation's work, including cases of misuse of funds. All cases will be evaluated independently in accordance with the following guidelines:

1. GV aspires to be transparent and will publish all cases of misuse on their website
2. Cases of serious misuse will be mentioned in GV's Annual report including statements on total loss due to misuse of funds
3. GV will be confidential and not reveal suspects of fraud until it is documented.
4. Suspicion of fraud can be reported on GV's website confidentially
5. GV adheres to the guidelines outlined by our different donor

Full cooperation and transparency with police and anti-corruption authorities, auditors and other bodies investigating and preparing prosecution of those under suspicion, including unrestricted access to all relevant documentation, is expected. However, if the nature of the fraud is such that, the organization does not possess enough skills to investigate such fraud conclusively, outside help will be sought.

4.2 Media and press preparedness guidelines

GV recognize that the media and press play an important role in securing transparency in the use of public funds and GV works to ensure that we are transparent in our work. GV also recognize that suspicion of corruption or irregularities are possible outcomes and have thus developed guidelines for how to handle questions and queries from the media/press in an effective and transparent way.

GV will follow these steps/guidelines when dealing with the press in cases where corruption may be involved²:

1. GV has a designated Press Contact Person (contacts available at website)
2. When staff are contacted by the media the journalist will be referred to the Press Contact person or management (General Secretary or Board Chairman). All communication or statements to the press must go through these in issues of crisis.
3. The responsible person shall ask the journalist for documentation (email) on the issue at hand, name of journalist, the angle of the article/story/investigation, and the status of the story.
4. The person in charge will call in relevant persons/resources in GV to discuss and prepare a reply to the journalist. The reply will include GV's main points of view/messages, relevant factual information, and positions.
5. GV will ask for permission to approve all statements and quotes before publishing
6. If necessary GV will initiate its own investigation and follow the guidelines outlined above.

5. How do we try to prevent corruption?

GV place emphasis on prevention and will continually monitor and improve systems and procedures to avoid fraud and corruption both internally and in corporation with partners. We also believe that prevention of corruption, fraud and misuse of funds is closely linked to the development of legitimate and transparent civil society organizations, which is one of the reasons why the E4L program focuses on democracy including support to the organizational development of partner organizations. Partner organizations are supported to build organizational structures and systems that will ensure a high level of democratic control by the board, members as well as the target group.

One of the specific measures to avoid corruption and fraud was the introduction of the position of an Internal Auditor in GV's E4L program in Ghana. The Internal Auditor plays a key role in the monitoring of the use of funds and procedures. If cases of fraud or corruption are discovered GV and its partners commit themselves to ensure effective and adequate follow up as described above in point 4.

6. Code of Conduct

The attached GV Code of Conduct outlines the principles that the organizations subscribe to in order to prevent corruption and fraud. The Code of Conduct is signed by Staff, committee and board members in GV and partner organizations.

² The strategic guidelines for working with the media and press are also outlined in GV's Strategy

GV ANTI-CORRUPTION CODE OF CONDUCT

Principles

1. **Conflict of interest.** We will avoid any conflict – real or potential – between our personal interests and the interests of the GV and its program.
2. **Misuse of official position.** We will seek not to influence for personal gain any person or institution by using our official position or offering personal advantages.
3. **Respect for laws.** We respect national laws.
4. **Proper personal conduct.** We will ensure that our private conduct does not compromise our role as staff, committee or board members of the organizations GV. We will not engage in activities involving fraud and embezzlement.
5. **Nepotism and favoritism.** We will not favor friends, family or other personal relations in recruitment, procurement, aid delivery or other situations.
6. **Active and passive bribery.** We will not give, solicit or receive directly or indirectly any gift, kickback or other favor that may influence the exercise of our function, performance of duty or judgement.
7. **Gifts and hospitality.** Gifts and hospitality must be reasonable, not excessive and not exceed nominal values. When dealing with Government, hospitality and gifts must be within the norms and regulations of Denmark and Ghana. Hospitality and gifts which are excessive or could be seen to influence judgements is not acceptable. Gifts received must whenever possible be shared among staff, committee and board members. If in doubt the immediate supervisor must be consulted.
8. **Obligation to report.** In accordance with the principle of “zero tolerance”, we are obliged to report instances of well-founded suspicion or evidence of corruption observed or experienced in any part of GV activities. The responsible superiors will ensure the legal rights and due protection of the informant and the accused before, during and after any investigation.
9. **Dissemination of the code.** We will make our Code of Conduct known to our staff, partners and suppliers.

As staff, committee or board member of the organizations of the GV, I hereby declare that I will respect the principles of this code of conduct.

Date

NAME

SIGNATURE