



# Sustainable Energy for All

## Anti-Corruption, Anti-Bribery and Anti-Fraud Policy



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## 1. Introduction

Corruption, bribery and fraud are a key risk within the international development sector. They can damage programme quality, undermine trust in organisations, and contribute to the cycle of poverty. Tackling corruption, bribery and fraud are therefore key elements of our accountability to the partners, people and communities SEforALL exists to serve, the donors who entrust us with funds, and to each other.

Sustainable Energy for All (referred to as SEforALL) works with partner organisations, public institutions and private companies to support efforts to prevent corruption, bribery and fraud, improve remedies to address wrongdoing when they occur, as well as work towards improving behaviours, norms, and standards needed to sustain anti-corruption, anti-bribery and anti-fraud efforts.

Since it is not possible to set out an all-inclusive or exhaustive Anti-Corruption, Anti-Bribery and Anti-Fraud Policy for the guidance of staff members, and partner organisations whom SEforALL works with, individuals are expected to use their own good judgement to conform with the intent and the spirit of this policy in all matters not specifically stated herein. Should staff members have any doubt as regards the proper course of action in any matter related to this code, it will be in the staff members' own interest to seek the advice of their line manager, Human Resources, Chief of Staff or the Chief Executive Officer.

The Administrative Board has oversight of the effective implementation of this policy and associated procedures and ensuring that everyone linked with SEforALL is equipped and supported to meet their responsibilities.

## 2. Scope

This policy is mandatory for anyone who works for or on behalf of SEforALL, either in a paid or unpaid capacity and this includes all directly employed staff, consultants, interns, secondees, junior professional officers (JPOs), and volunteers (referred to as "staff"), as well as SEforALL Ambassadors, and Administrative Board members. This policy also applies to partners that SEforALL funds should they not have their own Anti-Corruption Anti-Bribery Anti-Fraud Policy.

## 3. Purpose

To ensure that SEforALL continues to have high standards of integrity, accountability, transparency and legal compliance, it is imperative that clear guidance is provided on the organisational approach for addressing the risks of corruption, fraud and bribery.

## 4. Definitions and Core Knowledge

There is no single, comprehensive, universally accepted definition of corruption. Some of the more commonly encountered forms of corruption are briefly described:

- a. **'Grand' and 'Petty' corruption** - Grand corruption is corruption that pervades the highest levels of an organisation, leading to a broad erosion of confidence in good governance, and the rule of law. Petty corruption can involve the exchange of very small amounts of money, the granting of minor favours by those seeking preferential treatment. For example, corruption can include nepotism or favouritism

- b. **Bribery** is the bestowing of a benefit in order to unduly influence an action or decision. '**Active bribery**' usually refers to the offering or paying of the bribe, while '**passive bribery**' refers to the receiving of the bribe. Specific types of bribery include:
- Facilitation payments - unofficial payments made for example, to public officials in return for performing their duties more quickly or at all;
  - Offering or receiving improper gifts, gratuities, favours or commissions in exchange for services. As links always develop between payments and results, such payments become difficult to distinguish from bribery or extortion;
  - Bribery in support of fraud;
  - Bribery to avoid criminal liability - Law enforcement officers, prosecutors, judges or other officials may be bribed to ensure that criminal activities are not investigated or prosecuted or, if they are prosecuted, to ensure a favourable outcome;
  - Bribery in support of unfair competition - bribed to ensure that contracts are made with the party that is paying the bribe and on favourable term;
  - Bribery to obtain confidential or 'inside' information.
- c. **Embezzlement, theft and fraud.** - involve the taking or conversion of money, property or valuable items by an individual who is not entitled to them but, by virtue of his or her position or employment, or has access to them.
- d. **Misuse of Funds** which is deliberately misusing money, materials or assets for financial or material benefit.
- e. **Extortion** - extortion relies on coercion, such as the use or threat of violence or the exposure of damaging information, to induce cooperation

## 5. Policy Statement

SEforALL has a policy of zero tolerance of corruption, bribery and fraud practices, and requires staff, Ambassadors and Board representatives, at all times to act transparently, honestly and with integrity, and to safeguard the assets and funds for which they are responsible. Corruption, bribery and fraud are ever-present threats to our assets and reputation and so must be a concern of all members of staff and others. SEforALL takes the most serious view of any actual or attempted act of corruption, bribery or fraud by staff, funded partners, and others who may act on SEforALL's behalf.

Staff involved in actual or attempted corruption, bribery or fraud of any kind will be subject to disciplinary action up to and including dismissal, and, where practical, will normally be reported to law enforcement authorities for criminal prosecution. Corruption, bribery and fraud are crimes in many jurisdictions SEforALL works in, and SEforALL will make reports to the police or other relevant authorities where criminal wrongdoing is suspected. SEforALL will endeavour to recover, by any and all legal means, any funds lost through fraud from those responsible and will take robust action against involved individuals.

SEforALL will take similar firm action against any SEforALL staff who is found to have engaged in retaliation against anyone for upholding this policy. SEforALL supports staff and others to take a firm stand against corruption, bribery and fraud, and no one should suffer adverse employment-related consequences or retaliation for reporting suspicions of corruption, bribery and fraud or refusal to engage in these negative practices. Engaging in such retaliation is itself a disciplinary matter.

## 6. SEforALL Approach

SEforALL is committed to preventing corruption, bribery and fraud and developing an anti-corruption, anti-bribery and anti-fraud culture. To achieve this, SEforALL will:

- develop, maintain and consistently apply effective controls to prevent bribery, fraud and corruption at all levels of its programmes and activities;
- ensure that if fraud or corruption occurs, a vigorous and prompt investigation takes place, and that reports are shared with stakeholders as appropriate;
- take appropriate disciplinary and legal action in all cases, where justified;
- take all appropriate and reasonable steps to recover any financial losses;
- review systems and procedures to prevent similar acts of corruption, bribery and fraud;
- ensure bribery, fraud and corruption risks are taken into consideration in programme planning;
- report incidents to partners and donors as required;
- report all ongoing and completed corruption, bribery and fraud investigations and significant thefts.

SEforALL may report back to partners who fund its work, particulars of individuals convicted in a final court of law of fraud against SEforALL, for purposes of inclusion on donors' lists of suspended and debarred individuals, where such lists exist.

## 7. Responsibilities

### 7.1. Responsibilities

All staff, Ambassadors and Board members are responsible for:

- reading, understanding and adhering to the SEforALL Anti-Corruption, Anti-Bribery and Anti-Fraud Policy;
- acting with propriety in the use of assets and resources of SEforALL;
- acting transparently, honestly and with integrity, and to safeguard the assets and funds for which they are responsible;
- declaring at the earliest opportunity any actual or apparent conflict of interest having a bearing on their SEforALL responsibilities;
- alerting line managers where they believe the opportunity for fraud or corruption exists;
- reporting immediately to their line manager details of any suspected or actual fraud or corruption and/or any suspicious acts or events which might give rise to a suspicion of fraud or corruption;
- assisting in any investigations by making available all relevant information, and by cooperating in interviews.

### 7.2. Leadership Team responsibilities

The SEforALL Leadership Team is responsible for ensuring that partner organisations, staff, Ambassadors and Board members are aware of the policy and are supported to implement and work in accordance with it, as well as creating a leadership culture that pays attention to Anti-Corruption, Anti-Bribery and Anti-Fraud practices. The Leadership Team is responsible for the day-to-day prevention and detection of

fraud. They must ensure that they are responsive, acting immediately if they become aware of any concerns, and supportive towards those who complain about breaches in this policy.

Human Resources is responsible for:

- ensuring the policy is implemented throughout SEforALL and, that Anti-Corruption, Anti-Bribery and Anti-Fraud training is provided;
- HR will utilize the services of a subscription and license based agency to carry out in depth background checks on staff joining SEforALL to ensure that they do not have financial related criminal records.
- monitoring and recording Anti-Corruption, Anti-Bribery and Anti-Fraud concerns;
- ensuring referrals to the relevant authorities happen without delay;
- updating Anti-Corruption, Anti-Bribery and Anti-Fraud training for all staff;
- ensuring this policy is reviewed every three years or earlier if necessary.

### 7.3. Working with partner organisations

SEforALL delivers its programmes and activities in partnership, and in some instances may fund partners. If the funded partner organisation does not have an appropriate similar policy in place, then SEforALL's Anti-Corruption, Anti-Bribery and Anti-Fraud Policy takes the precedent.

Funded partners commit to ensuring that all cases of suspected and/or alleged corruption, bribery and fraud incidents which relate to SEforALL are reported at the earliest opportunity to the leadership team member they are working with, or the Compliance Officer. Partners will provide SEforALL with all relevant or requested information to enable an appropriate investigative response.

## 8. General guidelines

SEforALL values long-lasting relationships, and its dealings with governmental agencies, suppliers, programme partners, regulators, public officials, political figures and other stakeholders on the basis of merit, professionalism, trust and integrity.

All individuals who work for or on behalf of SEforALL are further guided as follows:

- Never elicit payments, unlawful "favours" or other actions that could expose us to the many risks of financial loss, operational impairment, dependency, blackmail, extortion, legal sanction and reputational harm
- Do not make or receive any payments or gifts, or provide or receive other favours, to or from any public official, political figure, representative of a regulatory body or government agency, nor to or from any of our suppliers, programme partners or any other party (whether public or private) in order to influence or reward any act or decision, obtain or retain business, or to seek any other unlawful or improper purpose of advantage, unless explicitly agreed in advance by their SEforALL line manager or human resources representative.
- Ignore or reject any hints at committing an act of fraud or corruption.
- Try to have someone as your witness to your deals to support you should you then need to later report a corruption, bribery or fraud concern.
- Agree to nothing improper, even if the suggestion includes a "charitable donation."

- Maintain fair and accurate records, documenting the details of any requested, attempted or actual act of fraud or corruption, as soon as possible after the event.
- “IF YOU SEE SOMETHING, SAY SOMETHING:” - Report all suspected, requested, attempted or actual acts of fraud or corruption to your own line manager, or other member of the Leadership team or Human Resources, or use the hotline to confidentially report (and anonymously should they wish): [hotline@seforall.org](mailto:hotline@seforall.org)

See Appendix A for examples of general Red Flags which may raise suspicion and be helpful indicators of corruption, bribery and fraud risk.

**Procurement:** In practice, conducting “Know Your Service Provider” due diligence checks, implementing financial controls and performance monitoring are among the best tools to combat both fraud and corruption.

In general, fulfilment of the above obligations typically requires:

- implementing a tender process to contract the service provider;
- conducting a due diligence assessment of tender applicants, especially obtaining references for previous similar work; SEforALL checks for ineligible vendors or suppliers based on the databases provided through for example USAID (e.g. US Dept of Treasury, UN designee list).
- selecting the best counter-party or service provider;
- negotiating the contractual terms of engagement; and
- monitoring service delivery and costs according to the agreed budget.

## 9. Reporting corruption, bribery and fraud

Any person who is aware of suspicions, allegations or actual wrongdoing by a staff, Ambassador, Board members or funded partner organisation involved with SEforALL’s work, in any of the countries where SEforALL operates, has an obligation to notify the SEforALL **Compliance Officer**, who is also the Lead Human Resources.

The Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct or others are investigated and resolved. All concerns should be presented in writing, and give as much information as possible – including any relevant names, dates, places, etc. The earlier a concern is raised, the easier it is to take effective action.

The Compliance Officer keeps a confidential record of all concerns raised and the outcomes of processes followed to resolve. The Compliance Officer will advise the Chief of Staff and the Chief Executive Officer of all complaints received and the actions taken to address them. The Chief Executive Officer will keep the Administrative Board fully informed of all concerns and cases, providing a quarterly summary of all cases raised, without revealing any specific details – except where allegations of fraud or corruption are found to be substantiated.

The Compliance Officer can be contacted directly via email at [compliance@seforall.org](mailto:compliance@seforall.org) or by writing to: Compliance Officer, Sustainable Energy for All, Andromeda Tower 15th Floor. Donau-City-Strasse 6. 1220, Vienna. Austria. Write 'Compliance Officer - Private and Confidential' on the envelope.

If a concern involves the Compliance Officer, or where the reporting individual believes that the Compliance Officer may be biased, the matter should be referred directly to the Chief of Staff, providing justification for why the individual believes this is the case. If a concern involves the Chief of Staff, or

where the whistleblowing individual believes that the Chief of Staff may be biased, the matter should be referred directly to the Chief Executive Officer, providing justification for why the individual believes this is the case. External individuals raising concerns must do so through the Compliance Officer using the details above.

If a concern involves the Chief Executive Officer, or if it is that the reporting individual would like to refer the issue to a non-SEforALL staff member, the matter can be referred to a member of the Administrative Board, providing justification for why the individual believes the Chief Executive Officer or any other SEforALL staff member may be biased. The Administrative Board representative can be contacted directly via email at [adminboard@seforall.org](mailto:adminboard@seforall.org) The representative can also be contacted by writing to: Administrative Board Representative, Sustainable Energy for All, Andromeda Tower 15th Floor. Donau-City-Strasse 6. 1220, Vienna. Austria. Write ' Administrative Board Representative - Private and Confidential' on the envelope, which will be provided for the attention only of the Administrative Board representative.

### 9.1. Contacting SEforALL anonymously/hotline

SEforALL has a specific email address that an individual can use to contact us confidentially (and anonymously should they wish) about any unethical / illegal conduct / safeguarding / whistleblowing issues: [hotline@seforall.org](mailto:hotline@seforall.org) Only the Compliance Officer has access to this email.

## 10. Protection when raising a concern

### 10.1. Protection

The Administrative Board, Chief Executive Officer and Leadership team are committed to this policy. Anyone filing a complaint concerning a violation or suspected violation in relation to corruption, bribery and fraud must be acting in good faith and have reasonable grounds to believe the information disclosed indicates a violation.

All people raising concerns will be treated in a fair way and not be harassed, bullied, victimised or prejudiced as a result of raising a genuine concern. It is contrary to the values of SEforALL for anyone to retaliate against an individual who in good faith reports an ethics violation or a suspected violation of law or regulations that govern SEforALL's operations.

SEforALL will not reveal the reporting individual's identity without their prior permission, unless SEforALL must do so by law. If this is the case, this will be explained to the reporting individual at the time the concern is raised and/or investigated to enable the individual to decide whether to proceed.

### 10.2. Whistle blown / Anonymous Allegations

Because the reporting individual is protected, SEforALL encourages that they give their name when making allegations or raising their concerns. Concerns raised anonymously tend to be far less effective especially where inadequate information is provided, limiting SEforALL's ability to investigate the matter fully.

If the reporting individual cannot provide their name, SEforALL will decide whether to consider the matter dependent on whether it can carry out an investigation based on the information provided, the seriousness of the matter and whether the concern is credible.



### 10.3. Malicious Allegations

If an individual makes an allegation that they believe is true, but it is not confirmed by our investigation, SEforALL will not take any action against the individual. However, if the individual makes a malicious allegation that they know is untrue, SEforALL will take appropriate disciplinary or legal action against them.

## 11. Deciding whether to raise a concern

There are common feelings or experiences that can be barriers to raising a concern. For example, sometimes concerns are not raised because: it doesn't feel like one's business to do so; it is only a suspicion without hard evidence; it might feel disloyal to colleagues or the organisation; it didn't go according to plan when it was raised previously, or other people had a poor experience of whistleblowing.

It is important to remember, however, that a reporting individual is a witness, not a complainant. The role of the reporting individual is to let the facts speak for themselves and to allow the responsible investigators to determine what action to take. SEforALL would prefer the individual to raise matters sooner rather than waiting for proof – after all, it is important to consider the implications of not blowing the whistle too.

## 12. Responding to a Concern

The way SEforALL deals with a concern will depend on the nature of the concern.

Where applicable, SEforALL's Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

The Compliance Officer will first make enquiries to decide whether an investigation should be carried out, and if so, how this should be done. The decision may be to hold an informal review, an internal inquiry or a more formal investigation. The concern may be investigated by the appropriate staff member in SEforALL and dealt with, or may be referred to the following:

- the police or other appropriate statutory authority
- SEforALL's external auditor
- an independent investigator

If the concern or allegation can be handled under any other SEforALL procedure or policy, the process will be followed. For example, if the concern falls more within our grievance, bullying and harassment or other relevant procedures, the individual raising the concern will be informed of this where appropriate.

If SEforALL needs to take urgent action, this will be done before carrying out any investigation.

Should a meeting to discuss the concern be necessary, the reporting individual can be accompanied by a friend, colleague or other representative in whom they have confidence and who understands clearly the need for utmost confidentiality.

The reporting individual will be given as much feedback as is appropriate during the process and in respect of the outcome. However, SEforALL may not be able to tell the individual about the precise actions taken where this would infringe a duty of confidence SEforALL owes to another person.

Upon the conclusion of the investigation, the reporting individual may be asked for their opinion on how well they feel their concern was handled.

Where allegations are made, SEforALL will take careful consideration about the appropriateness of the person continuing to work with or for SEforALL. SEforALL will apply appropriate disciplinary measures to staff in breach of policy.

### **13. Reprisal**

SEforALL will not tolerate any form of harassment, bullying, victimisation, coercion, intimidation, reprisal or retaliation or prejudice against anyone who whistleblows, or provides any information or other assistance in a raised concern or an investigation regarding corruption, bribery or fraud. Any such behaviour may be treated as a disciplinary offence.

### **14. Data Protection and Confidentiality**

It is essential that confidentiality is maintained at all stages of the process when dealing with whistleblowing and corruption, bribery and fraud cases. All sensitive and personal data must be kept confidential (including the names of anyone who makes the report), and be shared on a strictly 'need to know basis', that is, access must be necessary for the conduct of one's official duties.

### **15. Monitoring of this Policy**

SEforALL commits to monitoring the implementation of the Anti-Corruption Anti-Bribery and Anti-Fraud Policy to ensure its effective application. The SEforALL annual audit process will be used as a tool to identify any compliance and reporting issues in all offices. The Compliance Officer will keep the chief of Staff and the Chief Executive Officer fully informed of all concerns and cases relating to corruption bribery and fraud. This policy will be reviewed every three years and earlier if necessary, especially after any cases occur. The Administrative Board will maintain oversight of the policy.

### **16. Further Resources**

Red Flag Group -Best Practices in Conducting FCPA / Anti-Bribery Due Diligence

<https://www.redflaggroup.com/whitepaper/best-practices-in-conducting-FCPA-anti-bribery-due-diligence.pdf>

Transparency International –Preventing Corruption in Humanitarian Operations

[http://www.transparency.org/whatwedo/pub/handbook\\_of\\_good\\_practices\\_preventing\\_corruption\\_in\\_humanitarian\\_operations](http://www.transparency.org/whatwedo/pub/handbook_of_good_practices_preventing_corruption_in_humanitarian_operations)

Bond -Anti-Bribery Principles and Guidance for NGOs

<http://www.transparency.org.uk/our-work/publications/10-publications/128-anti-bribery-principles-and-guidance-for-ngos>

LRN -Coordinating UK Bribery Act and FCPA Compliance

[http://www.lrn.com/sites/default/files/Coordinating%20UK%20Bribery%20Act%20and%20FCPA%20Compliance\\_0.pdf](http://www.lrn.com/sites/default/files/Coordinating%20UK%20Bribery%20Act%20and%20FCPA%20Compliance_0.pdf)

## 17. Appendix A

### 'Red Flags'

The following examples of general 'red flags' (which is not an exclusive list) may raise suspicion and be helpful indicators of fraud and corruption risk:

- Financial record-keeping and accounting discrepancies, such as:
  - absent, vague, inconsistent or false transaction descriptions or account allocations;
  - absent, false or unusual record of the identity of the payee / agent / counter-party;
  - excessive or unusually high compensation without supporting detail;
  - unusual payment patterns or structures, use of shell companies or other financial arrangements;
  - general purpose or miscellaneous accounts that can be used to hide improper payments;  
or
  - over-invoicing; false or inaccurate invoices, travel and/or expense forms; unrecorded accounts or transactions.
- A third party does not appear to be qualified to perform the duties for which it/he/she is engaged;
- A third-party refuses to certify, or provide information about its/her/his governmental relationships to verify its compliance with anti-corruption requirements;
- Requests for commissions to be paid in a third-party country, to a third party, or in cash or untraceable funds;
- Heavy reliance by a party on political or government contacts as opposed to knowledgeable staff and investment of time to promote our interests;
- A desire to keep third party representation secret.