



MOTHERS AND MARGINALISED ADVOCACY CENTRE

Anti-Fraud and Anti-corruption Policy

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1. INTRODUCTION

The promotion and maintenance of a culture of integrity and honesty is a basic requirement for combating fraud and corruption and a primary responsibility of staff, including management of MAMA Centre.

MAMA Centre has a zero-tolerance approach to fraud and corruption involving its staff members, other personnel or third parties in relation to their work with the organisation. The organisation will pursue all allegations of Fraudulent Acts involving any individual or entity covered by the regulations, rules, administrative issuances, policies, procedures and agreements described in this framework and that appropriate administrative/disciplinary measures or contractual remedies will be applied if wrongdoing is established. In addition, certain matters involving credible allegations of criminal wrongdoing may be referred to national authorities where appropriate.

Any act of fraud and corruption in MAMA Centre's activities depletes funds, assets and other resources necessary to fulfil the organisation's mandate. Fraudulent and corrupt practices can also seriously damage MAMA Centre's reputation and diminish donors' trust in its ability to deliver results in an accountable and transparent manner. Furthermore, it may affect staff and personnel effectiveness, motivation and morale, and impact on the Organization's ability to attract and retain a talented work force.

2. SCOPE AND APPLICATION

MAMA Centre has zero tolerance for fraud and corruption, meaning that MAMA Centre's members, non-staff personnel, vendors, implementing partners and responsible parties are not to engage in fraud or corruption.

All incidents of fraud and corruption are to be reported, and will be assessed and, as appropriate, investigated and thoroughly sanctioned, where necessary. MAMA Centre will pursue rigorously disciplinary and other actions against perpetrators of fraud, including recovery of financial loss suffered by MAMA Centre.

MAMA Centre is committed to preventing, identifying and addressing all acts of fraud and corruption against MAMA Centre, through raising awareness of fraud risks, implementing controls aimed at preventing and detecting fraud and corruption, and enforcing this Policy.

This Policy applies to all activities and operations of MAMA Centre, including projects and programmes funded by MAMA Centre as well as those implemented by MAMA Centre. This Policy aims to prevent, detect and address acts of fraud and corruption involving:

- i) Staff members holding a MAMA Centre letter of appointment;
- ii) Non-staff personnel, including Service Contract holders, Individual Contractors, Volunteers and interns;
- iii) Vendors, including actual or potential contractors of civil works and suppliers of goods and services;

3. DEFINITION OF FRAUD AND CORRUPTION

The definition of fraud and corruption varies among countries and jurisdictions, and the term is commonly used to describe a wide variety of dishonest practices. The following definitions shall apply in the context of this Policy:

Fraud is a knowing misrepresentation of the truth or a concealment of a material fact to induce another to act to his or her detriment.

Corruption is the act of doing something with an intent to give an advantage inappropriate with official duties to obtain a benefit, to harm or to influence improperly the actions of another party.

Actions taken to instigate, aid, abet, attempt, conspire or cooperate in a fraudulent or corrupt act, also constitute fraud or corruption.

4. FRAUD PREVENTION MEASURES

Fraud awareness

Staff members, non-staff personnel, vendors, partners and responsible parties must be aware of their responsibility to prevent fraud and corruption. In this regard, Managers are to raise awareness of this Policy, and reiterate the duty of all staff members to report instances of fraud and corruption. Managers are also required to make non-staff personnel, vendors, partners and responsible parties contracted/engaged by their respective offices aware of this Policy.

Building fraud prevention into programme and activities

When developing a new programme or project, MAMA Centre will ensure that fraud risks are fully considered in the programme/project design and processes. This is especially important for high risk programmes/projects, such as those that are complex or operate in high risk environments. These programme/project risk logs shall be communicated to relevant stakeholders, including donors, partners and responsible parties, together with an assessment of the extent to which risks can be mitigated.

Programme and Program Managers are responsible for ensuring that the risk of fraud and corruption is identified during the programme/project design phase. They are to consider how easily fraudulent acts might occur and be replicated in the day-to-day operations. They are also to evaluate their impact, and the effectiveness of the measures taken to mitigate risks, including systemic monitoring actions. Informed decisions can then be made on additional mitigating actions.

Management of the risk of fraud and corruption

Program Managers shall identify and assess the risks in their programme or project areas, including the risk of fraud and corruption, and apply mitigating measures, taking due account of the level of risk involved. Because it is impossible to eliminate all risks, good risk management requires a sound balance of the following aspects: assessment, mitigation, transfer or acceptance of risks. These risks shall be communicated to relevant stakeholders, together with an assessment of the extent to which risks can be mitigated.

Program Managers shall be vigilant in monitoring irregularities and the risk of fraud. Where managers are concerned about the level of fraud risk within a programme, project, or management service agreement activity, they may consult Executive Director for its consideration as to whether a proactive investigation by Executive Director is justified. Proactive investigations aim to identify and control an existing (but yet unidentified) risk of fraud or financial irregularity.

Fraud risk assessment

Where a high risk of fraud has been identified within the general risk assessment of programmes/projects, an additional and specific fraud risk assessment may be necessary. This in-depth assessment should be used to better identify fraud risks and develop effective measures that address these high risks. The aim is to help management to identify and evaluate areas of the programme/project that are most susceptible to fraud, and prioritise where MAMA Centre should focus its resources for fraud prevention and mitigation.

These fraud prevention and mitigation measures should be monitored for effectiveness over time, and the fraud risk assessment process may be repeated periodically utilising lessons learned, especially for longer-duration programmes/projects or where material changes are made to the design of the programme/project during its implementation.

Internal control system

A strong internal control system, where policies and procedures are enforced, internal controls are appropriately implemented, and staff members, non-staff personnel, vendors, implementing partners and responsible parties are informed about fraud and corruption and its consequences, can curtail fraud and corruption.

Where Program Managers have identified and assessed the risk of fraud and corruption, these risks can be managed by establishing practices and controls to mitigate the risks, by accepting the risks — but monitoring actual exposure — or by designing ongoing or specific fraud evaluation procedures to deal with individual fraud risks.

Within MAMA Centre, this may involve applying controls additional to those specified in the MAMA Centre Internal Control Framework, which outline the minimum internal control standards that must be observed.

Integrity and other best practices

Best practices with respect to knowing staff members, non-staff personnel, vendors, implementing partners and responsible parties, must be followed by MAMA Centre staff, especially business unit managers and other hiring/contracting officials.

Integrity is a paramount consideration in the recruitment of staff members and the contracting of non-staff personnel. In this context, relevant units in MAMA Centre should ensure that the Organization is recruiting/contracting individuals that meet the standards of conduct expected of staff members and non-staff personnel. This can be achieved, for instance, by using specific interview assessment tools for integrity, professional experience and academic checks.

Additionally, with respect to the hiring staff members, the units have the duty to enquire about the candidates' possible existence of family relationships and to ensure that the job candidates are aware of and declare any family or spousal relationships, as required by MAMA Centre's Policy on Conflicts of Interest.

MAMA Centre requires all of its vendors to be qualified, as well as be eligible. MAMA Centre shall not award a contract to any vendor, including NGOs or CSOs (as are a responsible party, implementing partner or as a vendor), that has been debarred by donors or partners or other national anti-graft agencies.

Application and adherence to standards and codes of conduct

Standards and codes of conduct have been established for staff members and non-staff personnel. In addition, contracts issued to non-staff personnel and vendors stipulate requirements with respect to such non-staff personnel's and vendors' actions in the context of their contractual relationship with MAMA Centre. The observance of such standards of conduct and contractual obligations deters fraud and encourages the highest standards of professional behaviour.

Individual Contractors must abide by the MAMA Centre Procurement policy, Financial Rules prescribed in the respective Conditions of Service. Behaviours that fall short of the required standards are not acceptable. They are required to actively ensure that their management processes and business operations align with MAMA Centre principles, including, but not limited to its standards of ethical conduct regarding fraud and corruption, conflict of interest, and gifts and hospitality. They are required to report any instances of wrongdoing.

5. ROLES AND RESPONSIBILITIES

All MAMA Centre staff members and non-staff personnel have critical roles and responsibilities in ensuring that fraud is prevented, detected and dealt with promptly. They are responsible for safeguarding resources entrusted to MAMA Centre and for upholding and protecting its reputation. Similarly, all MAMA Centre's vendors, implementing partners and responsible parties shall be held to the highest ethical standards, and should report to MAMA Centre any acts of fraud and corruption.

Staff members and non-staff personnel must understand their roles and responsibilities, and how their job functions and procedures are designed to manage fraud risks, and how non-compliance may create an opportunity for fraud to occur or go undetected. Staff members have the obligation to complete all mandatory orientation trainings, and to keep themselves informed of new policies, and report immediately any evidence of practices that indicate fraud or corruption may have occurred.

Fraud and corruption, if committed by a staff member, constitutes misconduct for which a disciplinary measure may be imposed, including dismissal.

Vendors

Actual and potential MAMA Centre vendors and their employees, personnel and agents, have the duty to interact honestly and with integrity in the provision of goods and services to MAMA Centre, and to report immediately allegations of fraud and corruption to MAMA Centre. Vendors shall be encouraged to establish robust policies and procedures to combat fraud and corrupt practices, and are to cooperate with MAMA Centre auditors.

Reporting fraud

Anyone with information regarding fraud or other corrupt practices against MAMA Centre or involving MAMA Centre staff, non-staff personnel, vendors and responsible parties, is strongly encouraged to report this information through MAMA Centre's Hotline and email:

Email: info@mamacentre.org.ng

Hotline: +2348099330611

Details that should be included in a report of fraud

In order for investigations to be successful, complaints should be as specific as possible. To the extent possible, they should include details such as:

- The type of alleged wrongdoing;
 - When, where and how the wrongdoing occurred; and
 - Who was involved and may have knowledge of the matters being reported.
- Relevant documents or other evidence should be included with the report or provided as soon as possible. However, the absence of any of the above details does not prevent MAMA Centre from investigating allegations of fraud or corruption.

Confidentiality

Requests for confidentiality by persons making a complaint will be honored to the extent possible within the legitimate needs of the investigation. All investigations undertaken by MAMA Centre are confidential. Information will only be disclosed as required by the legitimate needs of the investigation. Investigation reports are confidential, internal MAMA Centre documents. Individuals wishing to protect their identity may report fraud anonymously. For anonymous reports, a report number and code are used to allow the individual making a complaint to follow up and to check if the assessing officer has requested further information.

Protection against retaliation

MAMA Centre does not tolerate any form of retaliation against whistleblowers—an individual that has reported allegations of wrongdoing or cooperated with a duly authorized audit or investigation. Protect of whistleblowers has been provided in MAMA Centre Whistleblowers protection policy.

Investigation of allegations

All allegations of fraud and corruption are taken seriously. Upon receipt of an allegation, the Executive Director will assess the case and if it determine that there is sufficient ground to warrant an investigation, it will conduct an investigation. In addition, the Executive Director may undertake proactive investigations in high risk areas that are susceptible to fraud and corruption.

8. Action based on investigations

The allegations, if substantiated by the investigation, may result in disciplinary and/or administrative actions or other actions taken by MAMA Centre, depending on the case. The outcomes may be as follows:

- Disciplinary and/or administrative actions;
- Termination of contract or other action as deemed necessary.
- Referral to the national authorities of a member state for criminal investigation and prosecution;
- Recovery of financial loss and/or assets suffered by MAMA Centre, and to return funds recovered to the respective funding sources;
- Issuance of Management Letters to allow business units concerned to take corrective actions and strengthen internal controls.

REFERENCES:

1. UNDP Policy against Fraud and other Corrupt Practices, 2015
2. UN Anti-Fraud and Anti-Corruption Framework, September 2016