



**TRANSPARENCY  
INTERNATIONAL  
RWANDA**



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## **Anti- Corruption Policy**

**Operational: Since January 2019**

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[TRANSPARENCY INTERNATIONAL RWANDA] Anti-Corruption Policy

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## PART I

### 0. Introduction

This anti-corruption was initiated to complement other TI-RW governance instruments which include TI-RW status, TI-RW internal rules and regulations, TI-RW administrative and financial procedures, TI-RW code of conduct and TI-RW policy on sexual abuse and exploitation.

### 1 Scope of this policy

- 1.1 This policy applies to all relevant persons of TRANSPARENCY INTERNATIONAL RWANDA. Relevant persons include staff, board members, volunteers, and short-term contractors.
- 1.2 Part I includes sections that are useful for and made available to all relevant persons, as well as being publicly available on the website.
- 1.3 Part II includes sections that are used for the board and senior leadership team in responding to allegations and incidences of fraud, and building an anti-fraud culture.

### 2 Definition of corruption

- 2.1 Corruption includes fraud, bribery, cronyism, nepotism, embezzlement, and extortion. Definitions of these terms are found in **Appendix 1**.
- 2.2 Money laundering and sexual abuse and exploitation are also forms of corruption but are not covered in this policy.
- 2.3 It is also **bribery** to make unofficial payments (known as 'grease' or 'facilitation' payments) to a public official to secure or speed up a routine action to which you may be perfectly entitled – for example, you pay a public official a small "fee" to speed up the issuing of a visa.
- 2.4 Some examples of corrupt practices relevant to TRANSPARENCY INTERNATIONAL RWANDA are described in **Appendix 2**.

### 3 Zero tolerance on corruption

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- 3.1 TRANSPARENCY INTERNATIONAL RWANDA's takes a zero-tolerance approach to corruption in any form and we are committed to pursuing this approach throughout our operational practices for the following reasons:
- TRANSPARENCY INTERNATIONAL RWANDA recognises the significant risk that any form of corruption poses to the achievement of its aims and objectives. Any money that is lost to corruption is money that cannot be used to achieve our objectives.
  - Corrupt behaviour also seriously damages our reputation. The eradication of fraud and bribery in the way we operate is of great importance to securing the trust and confidence of all our stakeholders.
  - We owe it to the communities that we operate in not to condone corruption. Corruption creates unstable societies. It destroys public and business standards, and forces ordinary people to use resources that they can ill afford in their interactions with the government and other public bodies.
- 3.2 All members of staff and the board, together with volunteers and contractors are required to sign the zero tolerance declaration form **Appendix 3** during induction and annually thereafter on 15<sup>th</sup> January.
- 3.3 We support the application of the zero tolerance policy by providing:
- **Direction** and rules to clearly establish appropriate and expected behaviour
  - Effective **deterrents** to inappropriate behaviour in the form of meaningful consequences
  - **Prevention** measures to reduce the risk of fraud or bribery occurring
  - **Detection** measures to identify fraud or bribery if it happens, including speaking up lines
  - **Response** measures to ensure we react well to suspicions, allegations and proven incidents of fraud & bribery, including protection and fair treatment for accusers and accused.
  - **Measurement** processes to evaluate the impact and success of our anti-fraud & bribery policy and management of risk.
  - Deliberate proactive steps to embed anti-fraud & bribery thinking into our **culture**, including staff training and awareness.

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- 3.4 Anyone found guilty of corruption will be subject to disciplinary measures which will ordinarily include dismissal, prosecution and recovery of losses.
- 3.5 These standards of conduct will be maintained despite prevailing contrary practices elsewhere

## 4 Anti-bribery policy

- 4.1 TRANSPARENCY INTERNATIONAL RWANDA is committed to fostering a Transparency International Rwanda's culture in which bribery is never acceptable
- 4.2 TRANSPARENCY INTERNATIONAL RWANDA employs all legal and safe tactics to avoid and resist paying bribes to Public Officials, even if it results in denials, delays, inconvenience, and increased cost to our operations.
- 4.3 No relevant person is authorised to offer, request, accept or pay a bribe on behalf of TRANSPARENCY INTERNATIONAL RWANDA, or using TRANSPARENCY INTERNATIONAL RWANDA funds.

## 5 Conflicts of interest

- 5.1 A conflict of interest exists where an employee or a Board Member has an interest, relationship, or friendship which could, or could be seen to, interfere with their ability to decide an issue in the best interests of TRANSPARENCY INTERNATIONAL RWANDA.
- 5.2 The purpose of this policy is to ensure that all conflicts of interest are **declared**, declared conflicts are **managed** to mitigate the associated risks, and that decisions and actions are **documented** to ensure transparency and accountability.
- 5.3 Examples of conflicts of interest include (but are not limited to):
  - Relationships between members of the Senior Leadership Team, accounts staff, procurement staff, HR staff or board members and any other staff member.
  - Relationships between any person and their line manager
  - Relationships between TRANSPARENCY INTERNATIONAL RWANDA staff or board members and suppliers, donors, grantees, beneficiaries or job applicants.
  - A 'relationship' in this context could include family, romantic relationships, being a bank signatory, advisor or board member.

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- 5.4 All business decisions, including those relating to procurement, recruitment, contract renewal, changes in compensation and benefits, promotions, terminations, and the awarding of grants or contracts, are to be made on the basis of merit without regard to favouritism, whether caused by cronyism, nepotism or some other conflict.
- 5.5 The existence or discovery of a conflict of interest does not constitute a breach of policy as long as it is disclosed as soon as possible.
- 5.6 The following people are required to make annual conflict of interest declarations using the form in **Appendix 3**.
- Board members
  - Senior Leadership Team members
  - Staff in finance (accounting), procurement and HR
- 5.7 All staff (including those listed above) are required to disclose conflicts of interest as soon as they arise, or the staff member becomes aware of the conflict of interest. Examples of such disclosures would include:
- A close friend of a staff member applies for a job with TRANSPARENCY INTERNATIONAL RWANDA.
  - A potential supplier presented to the procurement committee is a company where a committee member is a board member.
- 5.8 The form in Appendix 5 should be signed by all relevant persons involved in the development or design of selection tools, those with access to the selection tools, and those involved in the selection process. It should be signed as soon as all the applications are received and before any short listing.
- 5.9 The Procurement Committee meeting agenda should always include a clear listing of all suppliers on the approved suppliers list, as well as all those who have provided quotes for the purchases under consideration. All members present should be required to declare that they have no interests in any of the suppliers under consideration at that meeting, and this should be recorded in the minutes.
- 5.10 If a conflict arises or is discovered, it should be immediately declared using the form in **Appendix 6**.



- 5.11 Appropriate actions should be taken to resolve the conflict of interest, which may be temporary or permanent, for example:
- A procurement committee member being removed from a particular supplier selection decision in which they are conflicted.
  - A staff member ceasing to act as board member, signatory or advisor which is causing the conflict
  - A conflicted staff member is removed from all aspects of the recruitment and selection process
  - One person in a romantic relationship within the organisation leaves.
- 5.12 The steps taken to manage the conflict of interest and mitigate the risk of conflicted decision taking should be documented on the declaration form.

## 6 Gifts and entertainment

- 6.1 Gifts and entertainment should never be used or allowed to influence business decision making.
- 6.2 When offers of gifts and entertainment are made or accepted in situations where they are not appropriate, they can look like, or may in fact be, **bribes**. They can expose us to accusations of unfairness or even break the law, and can put at risk our reputation for ethical behaviour.
- 6.3 Positive, healthy, normal business practices can include accepting and making offers of gifts and entertainment, which develop and maintain positive and strong business relationships. We should be able to accept and make offers of gifts and entertainment **ONLY** when they are **appropriate**, ie when they:
- are proportionate in the context; and
  - do not create any sense of expectation or obligation on the recipient or the giver.
- 6.4 The following gifts may never be offered or accepted, and will always be deemed inappropriate.
- Cash of any amount
  - Any gift with a value exceeding 20,000 Rwf (or equivalent in foreign currency)
  - Any entertainment worth more than 50,000 Rwf (or equivalent in foreign currency).

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- Any gifts or loans from existing suppliers or prospective suppliers while a tender process is underway
- Any gifts or loans to staff involved in supplier selection decisions (eg Procurement Officer or member of Procurement Committee)
- Entertainment involving gambling, anything of a sexual nature or exploitation of others.

6.5 It is never allowed to request for a gift or entertainment.

6.6 Gifts or entertainment below the limits above [6.4] are not necessarily appropriate.

6.7 In some circumstances an element of judgement is required to decide whether a gift is appropriate or not. If any staff or board member is in any doubt, they should consult a Senior Leadership Team (SLT) member (or the board chairperson in the case of the Executive Director) and obtain written permission before accepting or offering a gift.

6.8 The following circumstances imply the giving or receiving of a gift or entertainment offer may be appropriate:

- The giving and receiving of the gift or entertainment strengthens a genuine business relationship
- The gift or entertainment does not constitute an attempt to apply undue influence, and does not create an undue obligation
- The gift or entertainment is given or accepted in the open rather than in secret
- The gift or entertainment is given to celebrate a recognised cultural event such as Christmas or New Year.
- The gift or entertainment is given to the Transparency International Rwanda or a group of people (department) rather than an individual
- The gift or entertainment is branded marketing materials (pens / notebooks etc)
- The value of the gift or entertainment is not excessive or abnormal in social context
- The timing of the gift or entertainment is not suspicious

6.9 The following circumstances imply the giving or receiving of the gift or entertainment may be inappropriate:

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- The timing, nature or circumstances of the gift means it could be perceived as an attempt to influence a business decision
- The value of the gift is excessive in the circumstances (despite being below the limit on 6.4)
- The receiver feels obligated, or the giver feels entitled
- The gift is given or received in secret

6.10 If any staff or board member is offered an inappropriate gift they should politely decline it and inform their line manager or board chair.

6.11 In the event that declining an inappropriate gift in the moment that it is given might be culturally inappropriate or embarrassing, it should be returned within no less than a week, with appropriate documentary evidence to prove that the gift was returned.

6.12 In the event that an inappropriate gift is received publicly, steps should be taken to restore the reputation of the Transparency International Rwanda, in addition to returning the gift.

6.13 In the event that inappropriate gifts are received without consent (such as courier deliveries, bank or mobile money transfers), these should be declared immediately using the conflict of interest declaration form. Steps should be taken to return the gift, or notify authorities if money laundering is suspected.

6.14 Inappropriate gifts received by employees and subsequently declared should not be received into the Transparency International Rwanda's funds – rather they should in all cases be returned.

6.15 Appropriate gifts, given to the Transparency International Rwanda as a whole, or to a particular team, should normally be enjoyed or shared by all relevant staff members (eg hampers or flowers). Where an appropriate item is not easily sharable, it should be raffled by some random and transparent means.

6.16 All gifts will be reported to the supervising officer and recorded on a document managed by the Executive Director and that is available to all staff.

## 7 Speaking Up

- 7.1 TRANSPARENCY INTERNATIONAL RWANDA's policy on speaking up is designed to build confidence of relevant persons to report genuine concerns about fraud, bribery or other types of misconduct. For many cases of misconduct, someone reporting it is the only way it can be discovered and dealt with.
- 7.2 A genuine concern is sincerely felt, and based on information the reporting person believes to be true or trustworthy. Upon further investigation, a genuine concern may or may not turn out to be true. The motivation of the person reporting a genuine concern is not relevant to its definition as genuine or not.
- 7.3 A false accusation is when the reporting person knowingly fabricates information or reports information they know to be false.
- 7.4 TRANSPARENCY INTERNATIONAL RWANDA's speaking up lines should be used by all relevant persons to raise any genuine concerns.
- 7.5 TRANSPARENCY INTERNATIONAL RWANDA has zero tolerance to anyone who is found to have wilfully and deliberately abused a speaking up line to knowingly make false accusations. Appropriate disciplinary measures will be taken.
- 7.6 A genuine concern should be reported when there is evidence or a strong suspicion of misconduct in any of the following areas:
- Fraud or bribery
  - Sexual misconduct
  - Cronyism
  - Harassment
  - Any illegal act
- 7.7 Concerns may be reported, either in person or by email using any of the speaking up lines below:
- MUPIGANYI Apollinaire (Executive Director)  
Email: [amupiganyi@tirwanda.org](mailto:amupiganyi@tirwanda.org)  
Telephone: +250 788309563  
Hotline: 2641

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- 7.8 All relevant persons are strongly encouraged to report genuine concerns using the above lines. They should report as much detail as possible, including who, when, where, and how and whether they have evidence or the basis for their suspicion.
- 7.9 Concerns may be reported anonymously, but people are encouraged to give their name and / or contact details as it is easier to investigate allegations when it is possible to follow up for more details from the reporting person.
- 7.10 TRANSPARENCY INTERNATIONAL RWANDA will address any concerns raised with the reporting person within 24 hours, assuming contact details have been provided.
- 7.11 Information about the speaking up lines will be made available:
- On the website, and findable by site search
  - On a poster displayed in the office
  - Within this policy, located in a searchable directory on the Transparency International Rwanda's electronic filing system

## 8 Supporting reporting persons

- 8.1 TRANSPARENCY INTERNATIONAL RWANDA has zero tolerance to any form of retaliation against reporting persons (also known as 'whistleblowers').
- 8.2 All relevant persons who report genuine concerns will be properly protected and supported.
- 8.3 Details of any allegations or suspicions raised should be recorded on a fraud, bribery & misconduct report form [Appendix 5] and submitted to the Executive Director.
- 8.4 TRANSPARENCY INTERNATIONAL RWANDA commits to take the support of whistle-blowers seriously by:
- Taking care not to underestimate or disregard the risk that a whistleblower may be exposed to, or the level of fear or anxiety they may be experiencing.
  - Appointing someone with responsibility for supporting the reporting person (the 'support person'). Usually this will be their line manager.

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- Providing the support person with relevant information to share with the reporting person, unless they are a member of the Fraud Response Team.
- Assuring the reporting person that their concern is being handled and taken seriously.
- Explaining that their identity will be protected to every extent possible but cannot be guaranteed.
- Answering questions as appropriate and provide emotional support but do not share confidential information with the reporting person.
- Informing the person of any decision to investigate or not, investigation outcome, and actions taken as appropriate.
- Taking necessary steps to ensure the safety of any reporting person, even if there is a cost implication, in cases where the person experiences or fears retaliation or harassment.

## PART II

### 9 Fraud Response Team

- 9.1 Once a concern has been reported or otherwise identified, the responsibility to respond to that allegation will fall to the Fraud Response Team.
- 9.2 The Fraud Response Team will be comprised by the Executive Director, the Programme Officer and a Board Member. Any relevant person implicated in an allegation may not be a member of the Fraud Response Team.
- 9.3 The roles and responsibilities of the Fraud Response Team are to:
- Update the Fraud & Bribery Register [**Appendix 8**]
  - Document meetings, decisions and learning
  - Maintain confidentiality, especially with respect to the reporting person and the person accused of alleged misconduct
  - Ensure the reporting person is supported and protected from harm (see Section 7)
  - Take urgent steps to protect assets or information as needed
  - Communicate with donors (see Section 9) and manage other internal and external communications as appropriate
  - Make preliminary investigations
  - Decide whether or not to conduct a full investigation (See Section 10)
  - Set up the Terms of reference and/or contract for the investigation
  - Act on the findings of the investigation
- 9.4 The Fraud Response Team will use the checklist in [**Appendix 7**] as an aide memoir of the issues to consider when responding to an allegation of misconduct.
- 9.5 A case file should be opened to hold all emails, meeting minutes, reports, and other information relevant to the case. The file should be held in a safe and secure place.
- 9.6 All reported or otherwise identified allegations, suspicions or concerns should be brought to the attention of the board without undue delay, maintaining confidentiality but updating them about actions taken until the issue is closed.

## 10 Reporting fraud & bribery to donors

- 10.1 TRANSPARENCY INTERNATIONAL RWANDA takes its contractual and fiduciary responsibility to report fraud and bribery to donors very seriously.
- 10.2 The Fraud Response Team's duty for communicating with donors should include the following actions:
- Appoint a donor contact person to channel all communication with the donor with respect to the suspected fraud or bribery.
  - Consult the donor agreement with respect to terms and conditions about reporting suspected fraud or bribery, and ensure that they are met. If in doubt, communicate within 48 hours, if the fraud may have an impact on a particular donor's funds.
  - Protect the identity of the suspect and reporting person. Avoid sharing any confidential details.
  - Reassure the donor by explaining the process being followed to handle the allegation.
  - Confirm verbal communications in writing.
  - Keep the donor updated with progress, and the outcome of the investigation.
- 10.3 The full investigation report or disciplinary report should not be shared with the donor unless required to do so, and if so, only in an anonymised form.
- 10.4 Fraudulent losses that are disallowed by donors can only be financed from unrestricted funds.

## 11 Conducting investigations

- 11.1 The purpose of conducting an investigation is to gather evidence and facts to establish whether suspicions or allegations are true, and whether any proven incidents are isolated or more widespread.
- 11.2 All investigations should be impartial, thorough, timely and confidential.
- 11.3 Any relevant persons investigated will be considered innocent until proven guilty. False or mistaken accusations are not uncommon.



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- 11.4 All reported allegations or suspicions of misconduct should be investigated, except; this includes even cases where:
- There is belief that the genuine concern may have been reported due to malicious motives.
  - The allegation relates to attempted fraud or bribery.
  - The accused staff member has since left the TRANSPARENCY INTERNATIONAL RWANDA.
- 11.5 The Fraud Response Team may decide not to investigate only in exception cases where a reported allegation or suspicion:
- Is frivolous, trivial or has clearly arisen from a misunderstanding.
  - Is wholly unbelievable, i.e. there is no conceivable way the facts it related to could have occurred.
  - Has been raised anonymously and there is insufficient information to investigate.
- 11.6 Investigations may be carried out by in-house staff, senior staff from another country office, the internal auditor (which may be an outsourced function), an audit firm, or a specialist investigation firm, depending on the case.
- 11.7 Investigators should be objective and unbiased, thorough, able to maintain confidentiality, competent in investigative techniques, an honest person of integrity, and ideally independent of any possible subsequent disciplinary process.
- 11.8 The Fraud Response Team should set out a clear Terms of Reference for the investigator including background, allegations made, scope of investigation, and the timeline for expected work and reports.
- 11.9 Care should be taken not to compromise admissibility in court of all evidence collected. This might include for instance:
- Taking two full backups of hard drives / electronic files – one which is left untouched and the other which is used for the investigation.
  - Keeping documents in the files they were filed in, in the order they were filed in. If documents are removed, take a note of where they were located.

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- Adding hole punches to or writing comments on documents which may be admitted as evidence.
- Considering fingerprint contamination if appropriate.

11.10 The following factors should be considered in deciding whether or not to suspend staff:

- Could the staff member's presence in the office result in risk of loss or damage to evidence, influencing of witnesses, or interfering with the investigation in any way?
- Would the impact on other staff or operations be excessive?
- Are there local labour laws regarding the maximum length of any formal suspension?
- Have other alternatives been considered, such as sending the staff on a training or work trip, or requiring them to take leave?

11.11 The legal and other rights of interviewees should be considered when conducting interviews during an investigation. This might include among other things ensuring that:

- All interviews are completely and accurately documented
- There is a complete ban on coercion or coercive techniques
- The assistance of a translator is provided if necessary
- The date, time and location of interviews are unless required within office norms
- The interviewees' wish or right to have a witness or lawyer present is respected as appropriate.

11.12 A formal documented investigation report should be submitted to the Fraud Response Team, according to the timing agreed, which outlines the findings, facts and conclusions of the case.

11.13 The investigation report should make recommendations about weaknesses. It should avoid making any recommendations associated with disciplinary consequences.

## 12 Reporting and acting on findings of investigations

- 12.1 The Fraud Response Team will agree on the appropriate actions to be taken in light of the findings of an investigation.
- 12.2 Where fraud is collusive and involves more than one staff member, junior employees should never be used as a scapegoat to protect more senior employees.
- 12.3 The Fraud Response Team may choose to offer concessions to witnesses who are prepared to give information or evidence about other staff, provided the evidence is proved correct and leads to disciplinary action against those other staff.
- 12.4 On receiving the investigation report, the Fraud Response Team may choose to take the following actions, as appropriate to the case:
- Take legal advice
  - Pass the matter to the HR department to take action against guilty individuals, in accordance with the disciplinary policy, which should usually be dismissal.
  - Transparency International Rwanda appeal hearings in accordance with disciplinary policy, in case individuals appeal
  - Clear the reputations of those accused but found to be innocent of wrong doing
  - Recover losses from individuals
  - Prosecute in courts of law
  - Make improvements to internal control systems to ensure that similar frauds do not happen again
  - Implement recommendations from investigation report
  - Communicate with donors, staff, and public as necessary
  - Discuss with donors with respect to treatment of fraudulent losses, making repayment if required.
  - Make a claim against fidelity insurance policy
  - Initiate the recruitment to replace terminated staff (by HR department)
  - Initiate the revision of budgets and cash flow forecasts (by finance department)

12.5 All decisions and actions of the Fraud Response Team shall be documented and filed on an incidence file.

12.6 A one-page summary of the case (allegation, response and outcome) should be prepared, shared with the board and filed on the front of the incidence file.

### 13 Induction, training and awareness

13.1 The following elements should be covered by every staff member (starred items at induction):

- Definitions of corruption, fraud & bribery, with relevant examples
- Relevant sections of this policy (zero tolerance, conflicts, gifts, speaking up) \*
- Reporting suspicions \*
  - What to report
  - How to report
- Confidentiality and protection
- Signing declarations (code of conduct, conflict of interest, zero tolerance etc) \*
- Fraud triangle & Zero tolerance principle
- Role play reporting a fraud to explore associated emotions
- Building confidence to report by explaining key steps of how reported suspicions are handled, eg fraud response team commissions fair and unbiased fact-finding investigation, and appropriate action taken.

13.2 In addition, the following topics should be covered for every manager (starred items should be covered as part of the manager's induction):

- What to do if someone reports a suspicion to you\*
- Maintaining confidentiality\*
- Supporting and protecting people who speak up\*
- Communication with donors, staff, public, suspect/s, reporting person\*
- Roles and responsibilities of the fraud response team
- Documentation (incidence report, fraud register)
- Investigations
- Actions to take after an investigation

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- 13.3 Refresher training will be organised by Transparency International Rwanda for all staff at least every year.
- 13.4 The Program Manager will monitor to confirm everyone has received appropriate training
- 13.5 Part 1 of the anti-fraud & bribery policy shall be available from our website, stored in a shared location on the Transparency International Rwanda's server, and emailed to all staff at induction and before trainings.
- 13.6 Part 2 of the anti-fraud & bribery policy shall be shared with, and accessible to all relevant managers, but should not be shared publicly or with all staff.
- 13.7 Day to day awareness of anti-fraud & bribery culture will be encouraged by the following:
  - Standing item on SLT meeting agenda of 'fraud risk'
  - Anti-fraud & bribery posters in the office

## 14 Disciplinary process

- 14.1 Where evidence of fraud or bribery is discovered, TRANSPARENCY INTERNATIONAL RWANDA's disciplinary policy should be followed.
- 14.2 In accordance with TRANSPARENCY INTERNATIONAL RWANDA's zero tolerance policy, the usual outcome for committing, or attempting to commit fraud or bribery, or deliberate abuse of the speaking up lines, will be dismissal.
- 14.3 In the event of collusion or coercion, consideration may be given to a degree of leniency if it results in information against a more senior staff member.

## 15 Grievance process

- 15.1 If staff feel they have been unfairly treated during a fraud or bribery response, they may take recourse in line with the Grievance Policy.

## 16 Contracts

- 16.1 All standard staff contracts should include a clause which allows TRANSPARENCY INTERNATIONAL RWANDA to terminate the agreement with immediate effect if the employee commits any act of gross misconduct, including fraud, bribery or theft.

- 16.2 TRANSPARENCY INTERNATIONAL RWANDA supplier application form or contract should overtly discourage any form of misconduct. Common clauses will include, but are not limited to:

- We will provide quotations at best value when requested
- We will accept payment by cheque or bank transfer
- We will not offer or pay any incentive to the NGO or its officers, either to win bids to supply goods or services, or as personal gifts or loans.
- We will not provide quotations in return for favour or payment from the NGO or its officers.

- 16.3 The sub-grantee application form and sub-grantee grant agreements or contracts should include the following clauses:

- TRANSPARENCY INTERNATIONAL RWANDA awards grants and contracts on a free and fair basis, without requesting or accepting any payment or favour. In the event that a partner is requested for any kind of payment or favour as a condition or implied condition for being awarded a grant or contract, the partner should contact the Executive Director on email: [amupiganyi@tirwanda.org](mailto:amupiganyi@tirwanda.org) immediately.
- The partner must notify TRANSPARENCY INTERNATIONAL RWANDA as soon as it becomes aware that a fraud is likely to have occurred which may have an impact on the project and / or funds of TRANSPARENCY INTERNATIONAL RWANDA.
- The partner is responsible to refund any fraudulent losses

Appendix

Appendix 1 - Glossary

Term	Definition
<b>Attempted fraud or bribery</b>	An unsuccessful effort to commit fraud or bribery.
<b>Bribery</b>	The unlawful act of offering or receiving any gift, loan, fee, reward or other advantage (taxes, services, donations etc.) to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust, in the conduct of one's duties.
<b>Corruption</b>	The abuse of entrusted power for private gain
<b>Embezzlement</b>	To steal money and other properties that people trust you to look after as part of your work.
<b>Entertainment</b>	Invitations to attend events with a social aspect, such as meals & conferences, as well as entertainment events such as shows or games, which are offered free of charge or at reduced rates.
<b>Error</b>	An accidental mistake, for example in a calculation or a decision
<b>Extortion</b>	Act of utilizing one's access to a position of power or knowledge, either directly or indirectly, to demand unmerited cooperation or compensation as a result of coercive threats.
<b>Fraud</b>	The act of intentionally deceiving someone in order to gain an unfair or illegal advantage (financial, political or otherwise)
<b>Gift</b>	Goods, services or cash offered to or by staff or board members, or their friends or family or associates, at free or preferential rates. Unpaid loans are considered gifts for the purposes of this policy.
<b>Money Laundering</b>	The concealment of the origins of illegally obtained money, typically

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	by means of transfers involving foreign banks or legitimate businesses.
<b>Negligence</b>	Failure to give care or attention, especially when this causes harm or damage.
<b>Nepotism</b>	Form of favoritism based on familiar relationships whereby someone in an official position exploits his or her power or authority to provide a job or favor to a family member, even though he or she may not be qualified or deserving.
<b>Public Official</b>	Any person holding any legislative, executive, administrative or judicial office, whether he/she is appointed or elected, permanent or temporary, paid or unpaid.
<b>Robbery</b>	The crime of taking money or property illegally, often by using threats or violence.
<b>Theft</b>	The crime of stealing.



## Appendix 2 – Examples of fraud and bribery

The following are examples of fraud and bribery relevant to TRANSPARENCY INTERNATIONAL RWANDA's context. The list is by no mean exhaustive.

- A grant officer requires or accepts kick-backs from partners for grant awards or payment remittances
- A staff member submits fake receipts in an expense claim
- A manager requires a payment for authorising an expense claim
- A staff or board member fails to disclose a conflict of interest with a partner, supplier or other staff member
- A staff member bribes an auditor to ignore or fail to report an audit finding
- A staff member colludes with a supplier to get a kickback on overpriced goods or services
- A member of the accounts staff records transactions in the accounting records which they know to be false
- An accounts staff member knowingly posts entries to incorrect codes in order to conceal fraudulent payments
- A staff member driving on TRANSPARENCY INTERNATIONAL RWANDA business makes an unreceipted cash payment to a traffic officer to avoid a traffic offence fine, whether or not the expense is charged to TRANSPARENCY INTERNATIONAL RWANDA
- An unofficial payment is made to a Government Officer to be allowed access to work in a particular District
- An unofficial payment is made to the police or judiciary to facilitate the release from detention or dropping of charges against a TRANSPARENCY INTERNATIONAL RWANDA employee or board member

## Appendix 3 – Zero tolerance declaration form

### Zero tolerance declaration

This form should be completed by new employees when they join Transparency International Rwanda and by all employees before 15<sup>th</sup> January each year.

I, \_\_\_\_\_, understand that TRANSPARENCY INTERNATIONAL RWANDA has a zero tolerance policy on fraud and bribery.

I understand that fraud includes a wide range of dishonest behaviour, including theft, making false statements, falsifying data, and using, for my own purposes and without permission, property that does not belong to me.

I understand that bribery includes a wide range of dishonest behaviour, including accepting or paying kickbacks and making 'facilitation' payments.

I understand that, at TRANSPARENCY INTERNATIONAL RWANDA:

- Fraud and bribery are never acceptable.
- All activities that TRANSPARENCY INTERNATIONAL RWANDA undertakes in furthering its mission to contribute to the fight against corruption and promoting good governance through enhancing integrity in the Rwandan society must be done with integrity.
- Resources must be protected and maximized for the benefit of our beneficiaries.
- Any employee found to have committed fraud or bribery will be subject to serious disciplinary action or termination of employment.

I understand that TRANSPARENCY INTERNATIONAL RWANDA strongly encourages me to speak up and report any genuine concerns or suspicions of fraud or bribery, sexual misconduct, harassment or illegal acts in the workplace.

I understand that I can report those suspicions verbally or in writing by contacting:

MUPIGANYI Apollinaire (Executive Director)

Email: [amupiganyi@tirwanda.org](mailto:amupiganyi@tirwanda.org)

Telephone: +250 788309563

Hotline: 2641

[TRANSPARENCY INTERNATIONAL RWANDA] Anti-Corruption Policy

I understand that I may report anonymously, but I am encouraged to give my name to make investigation possible.

Signed:

Name:

Date:

## Appendix 4 – Annual Conflict of Interest Declaration Form

### Annual conflict of interest declaration form

This form should be completed before 15<sup>th</sup> January each year by all board members, senior leadership team members, and staff members with roles in finance (accounting), procurement and HR.

Your name:

Your position:

I understand that a conflict of interest arises if an employee or a Board Member has an interest, relationship, or friendship which could, or could be seen to, interfere with their ability to decide an issue in the best interests of TRANSPARENCY INTERNATIONAL RWANDA.

I understand that the existence of a conflict of interest does not constitute a breach of policy, so long as it is declared, so that it may be properly managed.

I have been shown a list of current board members, staff members, suppliers and partners, which is attached to this declaration.

I hereby declare that I have no known personal or business relationships or interests with any other staff member, board member, current supplier or contractor, except for:

Name	Nature of relationship
1.	
2.	
3.	

I further state that I will declare any conflict or interest arising during the year as soon as I become aware of it.

Name:

Sign:

Date:

The signed form should be filed on a conflicts declaration file, with a copy on the personal file. The individual may retain a copy of the lists if they wish.

## Appendix 5 – Recruitment Conflict of Interest Declaration Form

### **Recruitment conflict of interest declaration form**

This form should be completed by anyone involved with access to the relevant recruitment selection tools or involved in the selection process.

Position being recruited:

Your name:

Your role in selection process:

I hereby declare that I have been shown a complete list of the applicants for the above position and that I do not personally know any of them except for:

Name	Nature of relationship
1.	
2.	
3.	

I further declare that I have not and will not provide any assistance, favour or guidance to any applicant during the selection process.

Name:

Sign:

Date:

The signed form should be filed on the recruitment file, with a copy on the above-named staff member's personal file.

Appendix 6 – Declaration of Conflict of Interest Form

**Conflict of interest declaration form**

This form should be completed by any staff or board member who becomes aware of a conflict of interest arising during the year. It should be filed as soon as the individual becomes aware of the conflict.

Name:	
Position:	

I understand that a conflict of interest arises if an employee or a Board Member has an interest, relationship, or friendship which could, or could be seen to, interfere with their ability to decide an issue in the best interests of TRANSPARENCY INTERNATIONAL RWANDA. I understand that the existence of a conflict of interest does not constitute a breach of policy, so long as it is declared, so that it may be properly managed.

I hereby declare the following conflict of interest:

Name of person or organisation	
Nature of conflict	
Date conflict arose	

Sign:

Date:

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To be completed by SLT member:

Actions taken to mitigate risk of above declared conflict:

Name:

Sign:

Date:

The signed form should be filed on a conflicts declaration file, with a copy on the personal file.

Appendix 7 – Fraud, bribery & misconduct report form

**Fraud, Bribery & Misconduct Report Form**

The information contained within this form is highly confidential. Only authorised persons should have access to the form and the information recorded here. This form must be securely stored.

This form should be completed by a line manager, Senior Leadership Team member or Board member who has received a report about a suspicion of fraud, bribery or misconduct.

Date report made	
Who reported (name and job title)	
Date/s of incident/s triggering suspicion	
Nature of suspicion	
Suspect (name and job title)	
Evidence/witnesses (if any)	
Estimate of Loss	
Other relevant information	
Completed by Name:	
Job Title /Org:	
Signature:	
Date:	
Received by ED Sign:	
Date:	

Appendix 8 – Allegation or concern response checklist

**Checklist – responding to an allegation or concern**

The Fraud Response Team is responsible for deciding the appropriate course of action on a case by case basis, in line with the policy. This checklist is an aide memoir only.

Issues to consider	
Obtain relevant facts from reporting person	
Re-assure reporting person their concern will be handled in confidence	
Document details on standard fraud incidence report	
Inform Country Director or equivalent	
Record incidence in Fraud Register	
Convene Fraud Response Team	
Ensure urgent safeguarding of assets / evidence	
Decide whether to investigate	
Obtain legal advice	
Communicate with Head Office	
Communicate with donor	
Communicate with, and consider rights of, accused	
Communicate with reporting person	
Communicate with staff? Public?	
Decide whether or not to suspend staff member	
Provide support to reporting person	
Appoint and engage investigator with clear TOR	
Conduct investigation	
Report to police (may be necessary to acquire evidence)	
Take corrective action to right any wrongs in this incident	
Tale preventative action to prevent similar incidents in future	
Document and act on any other learning from the case	



