



# Oxfam Anti-Fraud and Corruption Policy

Title:	Oxfam Anti-Fraud and Corruption Policy
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## Policy Statement

Oxfam does not tolerate fraud and corruption and is committed to ensuring that its systems, procedures and practices reduce the risk of occurrences to an absolute minimum.

Oxfam requires staff and volunteers at all times to act honestly and with integrity, and to safeguard the assets and funds for which they are responsible. Fraud and corruption are ever-present threats to our beneficiaries and mission and so must be a concern of all members of staff and volunteers in all the jurisdictions in which we operate.

Suspected or actual cases of corruption will be promptly investigated and appropriate action will be taken; failure by any member of staff or volunteer to follow this policy may be treated as a disciplinary matter and may result in disciplinary action, including dismissal. Staff and volunteers involved in actual fraud or corruption will normally be reported to law enforcement. Oxfam will endeavour to recover, by any and all legal means, any funds lost through fraud or corruption from those responsible and will take robust action against involved third parties (including partners, contractors and agents).

There is an Oxfam Anti-Fraud and Corruption Strategy to drive the deterrence, prevention, detection, investigation and redress of incidents of fraud and corruption, which helps implement this policy.

## Content of Policy

1. Purpose of this policy
2. Scope of this policy
3. Definitions
4. Principles
5. Reporting fraud and corruption
6. Roles and Responsibilities
7. Associated policies and procedures

### 1. Purpose of this policy

- To establish confederation-wide minimum standards to be adopted by Affiliates in fighting corruption
- To document Oxfam's stance against, and response to, corruption including fraud and bribery
- To fulfil the obligations of Oxfam as set down by regulators, donors, Trustees and Board Committees

### 2. Scope of this policy

#### Scope

The policy applies to all Oxfam staff, consultants, volunteers including Affiliate Trustees, Board and Committee members and Directors, trading staff, fundraising staff and invited visitors residing, working and/or travelling on behalf of Oxfam. This policy extends to cover all Oxfam's funds, assets or stock being used by an external person, such as a partner organization, consultant, contractor, supplier or any third party by way of contract or other means.

#### Application across Affiliates

This Policy sets minimum standards for the Affiliate members of Oxfam. Each Affiliate will be subject to the legislation in their country of registration and regulations in host countries will vary. Institutional donors may impose standards of due diligence or reporting which lie outside the scope of this policy.

Since no single policy can document or anticipate the full range of regulations, due diligence, monitoring or reporting requirements that an Affiliate domestic government or donor may impose on its citizens or in their funding contracts, individual Affiliates may supplement this Policy to meet the regulatory requirements of their domestic governments. Any such supplementary requirements must be communicated to and agreed by Oxfam International and any relevant Executing Affiliate (EA) implementing projects funded by such Affiliates. The supplementary requirements should form part of the Donor Requirements and Partner Affiliate Requirements annexed to Oxfam Project Agreements (OPAs).

### 3. Definitions

**Corruption** is the abuse of power for private gain. Oxfam used 'corruption' as a broad term that includes acts of fraud, theft, nepotism, money laundering, bribery and other forms of financial crime.

**Theft:** dishonestly taking / appropriating property, belonging to another, with the intention of permanently depriving them of it.

**Nepotism:** Nepotism is favoritism granted to associates regardless of merit.

**Improper conduct:** an act which breaches an expectation of good faith, impartiality or trust.

**Fraud** encompasses acts of deception to dishonestly deprive another person or entity of money, property or a service. The person committing fraud must intend to make a gain for themselves or another; or cause a loss or expose another to a risk of loss (whether or not the deception was successful).

There are three main types of fraud:

**Fraud by false representation:** Intentionally making an untrue or misleading statement to make a gain or cause a loss. This type of fraud includes the falsification of documents or records.

**Fraud by failing to disclose information:** Dishonestly failing to disclose information to another person when there is a duty to do so and in order to make a gain or cause a loss.

**Fraud by abuse of position:** Committed by a person who dishonestly abuses their position in an organisation, or position of trust, for personal or financial gain, or so that someone else suffers a loss.

**Bribery** is the offering, promising, giving or accepting of any financial or other advantage, which is given with the intention to influence someone to improperly perform a function or activity, or to reward them for acting improperly, or to obtain an undue advantage. Bribery could occur in transactions with representatives of private organizations, non-governmental organizations or with representatives of government bodies (public officials). This policy prohibits the paying, offering, receiving or requesting of bribes by any 'Associated Person' of Oxfam, including employees, Trustees, agents/intermediaries, partners, volunteers and contractors and suppliers. Below are definitions of what could fall under bribery.

**Facilitation payments:** payments made to public officials to expedite routine administrative activities where the outcome is pre-determined, or to secure a service to which one is already entitled, such as to speed up the processing of a visa or release items through customs. Any such payments are bribes and are prohibited.

**Kickbacks:** Kickbacks are an illegal payment intended as compensation for preferential treatment or any other type of improper services received.

**Favor:** bribery does not always take place in monetary or tangible form, but could be offered or received as the provision of a service, preferential treatment, inducement, loans, discounts, the awarding of a contract, advancement or trading of influence or anything else of value, in exchange for an advantage.

**Gifts and hospitality:** gifts (material objects) or hospitality (such as entertainment, travel, food or accommodation) offered or accepted by a person or organization could be considered a bribe if the intent is to induce or reward improper conduct. Gifts and hospitality should not be accepted from external parties or as reward for work undertaken on behalf of Oxfam or by virtue of employees' affiliation with Oxfam. In exceptional circumstances, when gifts and hospitality are accepted, they must be declared in writing to the relevant line manager and where possible handed back to Oxfam in line with the procedures for the relevant Affiliate. Offers of gifts and hospitality to third parties by Oxfam staff must also be declared to the relevant line manager.

**Donations:** charitable donations are a common method through which bribes can be made in exchange for favoring the giver, or improperly influencing the independence, conduct, activities or decision-making of Oxfam or its Associated Persons. Any such attempt to improperly influence the normal course of business in this way should be reported via the relevant whistleblowing channels. Donations should only be received in accordance with documented donation procedures in place in each country.

## 4. Principles

Oxfam commits to preventing corruption by implementing policies and procedures, including:

- Developing, maintaining and consistently applying effective controls to prevent corruption at all levels, and evaluating the effectiveness of those measures;
- Demonstrating top level commitment against corruption;
- Ensuring corruption risks are taken into consideration in program planning and conducting risk assessments where required;
- Conducting adequate and proportionate due diligence on third party service providers, partners and staff in line with key risks;
- Ensuring that if corruption occurs, a vigorous and prompt investigation takes place, and that reports are shared with stakeholders as appropriate;
- Reporting incidents to donors as required; and
- Publishing high level information of all completed corruption investigations and significant thefts on the publicly available website.

## 5. Reporting Corruption

Oxfam's Corruption Response Standard Operating Procedure provides a detailed explanation of how individuals, the organisation responds to suspicions of corruption.

### Internal Reporting

If anyone covered by this policy suspects that Oxfam's funds, assets or stock have been, are, or will be lost through corruption, they must report it without delay to the respective Affiliate's unit or team responsible for corruption (or the Executing Affiliate in case of countries and regional platforms). The report may be made:

1. To the line manager, or
2. Directly to the Country Director or the Divisional Director, or
3. Directly through the whistleblowing or reporting hotline set up by the Affiliate
4. Directly reporting via the webform for reporting misconduct

### Responding to corruption suspicions

Where such a suspicion is reported, Oxfam will follow the response principles set out in Oxfam's Corruption Response Standard Operating Procedure and investigations will be carried out where appropriate. Where concern arises that a suspicion may not have been managed correctly, the response to that suspicion will be independently reviewed.

### Protection of confidential reporters

There will be no recriminations against staff or volunteers who report reasonably held suspicions, and victimizing or deterring staff from reporting their concerns will be treated as a disciplinary matter. It is the responsibility of all managers to take reasonable steps to protect those who report suspicions.

Aggregated data on fraud and corruption incidents and risks thereof will be reported on a quarterly and annual basis to Affiliates, the Executive Board and Supervisory Board of Oxfam International.

### External Reporting

Case referral: Oxfam will refer cases of corruption to law enforcement, wherever necessary and feasible to do so. Decisions not to report to law enforcement will be by exception and will be accompanied by a clear written rationale and consent of those overseeing the incident.

Reporting to donors and regulators: Oxfam will follow the misconduct reporting standard operating procedures in reporting to donors and regulators. All staff must adhere to the standardized reporting procedures.

Oxfam also commits to externally publishing high level information regarding corruption cases investigated in the confederation every six months. The report helps us to monitor our progress in

delivering on our organizational values and commitments. It is crucial to us to have this regular moment of reflection to keep setting a higher bar for the future.

## 6. Roles and Responsibilities

All Oxfam staff and volunteers, including Affiliate Trustees, Board Members and Directors, have a responsibility to reduce Oxfam's losses to fraud, bribery and corruption to an absolute minimum and to report incidents when they have a reasonable suspicion of wrongdoing. Detailed roles and responsibilities of each staff group are listed below.

### **Trustees, Board Members and Board Oversight Committees**

- Ensure that reasonable steps are taken to prevent corruption and that proper, robust financial controls and procedures suitable for Oxfam's activities are in place;
- Ensure that Oxfam managers and directors act responsibly and in the interests of Oxfam when dealing with suspected financial crime, and that anti-fraud and corruption work is quality assured;
- Ensure adequate resources are allocated to tackle the risk of corruption;
- Ensure reporting to authorities occurs as required.

### **Chief Executive**

- Act with integrity, in line with the policy and the Oxfam Anti-Fraud and Corruption Strategy and demonstrate 'tone from the top' that fosters a culture intolerant of fraud and corruption;
- Ensure the effective control and reduction of the risk of corrupt practices across the organization as dictated by the Board or Trustees;
- Delegate the day-to-day management of this Policy and associated procedures to line management;
- Liaise with external entities such as government, media and industry bodies as required;
- Allocate adequate resources to implement the requirements of the policy;
- Promote this policy and the Oxfam Anti-Fraud and Corruption Strategy;
- Authorise, review and provide oversight of the implementation of the Oxfam Anti-Fraud and Corruption Strategy.

### **Divisional Directors, Regional Directors and Country Directors**

- Act with integrity, in line with this policy and the Oxfam Anti-Fraud and Corruption Strategy and demonstrate 'tone from the top' that fosters a culture intolerant of fraud and corruption;
- Ensure that corruption risks are included within departmental or divisional strategic risk management;
- Ensure that proportionate and adequate measures to mitigate the risk are applied to the work of their Division, unit or department including in new projects or procedures;
- Drive the implementation of the Anti-Fraud and Corruption Strategy in their Division, Region or Country, and assist and facilitate Anti-Corruption work;
- Facilitate an effective response to incidents in line with the agreed response principles;
- Ensure implementation of a management action plan post-incident.

### **All Managers**

- Act with integrity, in line with this policy and the Oxfam Anti-Fraud and Corruption Strategy and demonstrate 'tone from the top' that fosters a culture intolerant of corruption;
- Ensure that there are adequate, appropriate and robust internal controls in place to make sure all funds, assets and stock are accounted for and spent in line with Oxfam's aims;
- Keep proper and adequate business and financial records for both the receipt and use of all funds together with audit trails of decisions made;
- Take any necessary action to protect Oxfam's funds, assets and stocks and reduce losses to an absolute minimum;
- Act responsibly within the interests of Oxfam and in line with the principles of response set out in the Oxfam Anti-Fraud and Corruption Strategy and report all suspicions of fraud and corruption to Speak Up;

- Ensure that fraud and corruption risk is regularly assessed and included in strategic risk management documents;
- Follow the requirements of the Oxfam Anti-Fraud and Corruption Strategy;
- Take lead in creating an anti-corruption culture by ensuring all staff have taken an anti-corruption induction;
- Engage with the Risk unit or relevant anti-corruption units to facilitate the diligent completion of these duties.

#### **All Staff and Volunteers**

- Deter and prevent suspected losses to corruption;
- Adhere to controls and procedures set out to prevent corruption;
- Report any suspicions of corruption in line with the requirements of this policy;
- Co-operate with investigations as required;
- Understand and comply with this policy.

#### **Oxfam Partners and Third-party contractors (“Associated Persons”)**

- Must not offer or accept bribes – including facilitation payments – on Oxfam’s behalf, or in furtherance of, or completion of, any contract entered into with Oxfam;
- Report any suspected or confirmed fraudulent or corrupt acts involving Oxfam funds as required by this policy and the partner Agreement;
- Have effective control procedures in place to reduce the opportunity of corruption;
- Respond to corruption incidences reported to them whilst upholding the principles of response set out on the Oxfam Anti-Corruption Strategy.

#### **Oversight**

The Oxfam International Associate Director of Risk & Assurance will be responsible for facilitating and monitoring the effective implementation of this policy across the Affiliates. Oxfam will establish performance indicators and put in place monitoring systems to measure its performance at implementing this policy. Oxfam will effectively communicate this policy to all its staff, volunteers and contractors.

Affiliates’ Internal Audit staff will have access to all Divisions, levels, systems and information held by Oxfam, and are empowered to conduct work across them to counter corruption.

The Head of Anti-Corruption or equivalent function in each Affiliate will be responsible for:

- Developing the organization’s capacity and capability in the deterrence, prevention, detection, investigation and management of corruption issues;
- Advising Oxfam managers and staff on the deterrence, prevention, detection, investigation and management of corruption and related issues;
- Investigating serious or significant suspected cases of corruption;
- Leading and coordinating all work across the organization to assist Trustees in the quality assurance of anti- corruption work.

This policy is subject to automatic review every three years or within that period as required by legislation or experience.

## **7. Associated Policies and Procedures**

- Oxfam Code of Conduct
- Oxfam Misconduct Reporting Standard Operating Procedures
- Oxfam Anti-Terrorism Financing Policy and protocols
- Oxfam Anti-Fraud and Corruption Strategy
- Oxfam Corruption Response Standard Operating Procedure
- Oxfam Conflict of Interest Policy