

**FITZGERALD – BASSEY CONSULTANCY LIMITED**

**ANTI FRAUD, BRIBERY & CORRUPTION POLICY**

**ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY**

**Policy Summary**

Fitzgerald-Bassey has a “zero tolerance” policy towards fraud, bribery and corruption. It will always seek to take disciplinary and/or legal action against those found to have perpetrated fraud.

Fitzgerald-Bassey is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

The company will assess the risks of fraud, bribery and corruption, establish processes and controls to minimise these risks, and regularly review the effectiveness of its control systems.

The company requires all staff to immediately report any incidents or suspicions of fraud, bribery or corruption to an appropriate manager. The company will not penalise anyone for raising a concern in good faith.

The company will take all reports of fraud, bribery and corruption seriously, and investigate proportionately and appropriately as set out in the Fraud Response Plan.

Fitzgerald-Bassey requires all those representing the company, including its suppliers, partners, contractors and agents, to act in accordance with this policy. This includes reporting to Fitzgerald-Bassey any suspected or actual instances of fraud, bribery or corruption involving Fitzgerald-Bassey assets or staff.

**Introduction**

1. Fitzgerald-Bassey complies with applicable international legislations – such as the Fraud Act 2006 and the Bribery Act 2010 – and with other applicable national regulatory requirements.
2. The company is committed to conducting business fairly, openly and honestly and in accordance with the highest ethical and legal standards.

**Purpose**

1. The purpose of this policy is to set out Fitzgerald-Bassey’s stance on fraud, bribery and corruption and its approach to preventing, detecting, reporting and investigating fraud, bribery and corruption.

**Scope**

1. This policy is applicable to, and must be followed by, all staff including consultants, partners, and contractors. Failure to comply could result in disciplinary action, including dismissal.
2. Fitzgerald-Bassey requires all those representing the company, including its suppliers, partners, contractors and agents, to act in accordance with this policy.

**Policy Statement**

1. Fitzgerald-Bassey has a “zero tolerance” policy towards fraud, bribery and corruption. This means that the Fitzgerald-Bassey:
2. does not accept any level of fraud, bribery or corruption within the organisation or by any other individual or organisation representing the company; and
3. will always seek to take disciplinary and/or legal action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations.
4. Fitzgerald-Bassey is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.
5. Fitzgerald-Bassey requires all staff to act honestly and with integrity at all times and to safeguard the resources for which they are responsible.

**Risk and Internal Control Systems**

1. Fitzgerald-Bassey will seek to assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will regularly review these risks, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.
2. The company will seek to put in place efficient and effective systems, procedures and internal controls to: encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.
3. The company will seek to equip its staff with the skills, knowledge and expertise to manage its fraud risk effectively. It will provide adequate training to make staff aware of the risks of fraud, bribery and corruption, and of their responsibilities in preventing, detecting, and reporting it.
4. Fitzgerald-Bassey will make all those representing the company, including its suppliers, partners, contractors and agents aware of this policy.
5. The company will work with relevant stakeholders, including comparable organisations, relevant regulators and government organizations to tackle fraud.
6. The company will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud. It will do this through risk management and assurance processes and audit arrangements.

**Reporting – Internal**

1. All staff must immediately report any suspected or actual instances of fraud, bribery or corruption. This includes offers to pay bribes, solicitation of bribes and demands to make facilitation payments. Failure to report could result in disciplinary action.
2. Reports should be made to an appropriate manager, or to the Senior Managing Partner.
3. Fitzgerald-Bassey also requires all those representing the company, including its suppliers, partners, contractors and agents, to report to any suspected or actual instances of fraud, bribery or corruption involving Fitzgerald-Bassey assets or staff.
4. Fitzgerald-Bassey will not penalise anyone for raising a concern in good faith, even if it turns out to be unfounded. Any member of staff who harasses or victimises someone for raising a concern in good faith will themselves be subject to disciplinary action.
5. Fitzgerald-Bassey will maintain a system for recording: all reports of actual or suspected fraud, bribery and corruption; the action taken; and the outcome of any investigation. It will use this information to inform its review of the risks and the effectiveness of its controls.

**Reporting – External**

1. Fitzgerald-Bassey will fully meet its obligations to report fraud, bribery and corruption to third parties. The Fraud Response Plan sets out: the parties that suspected or actual fraud, bribery or corruption must be reported to; the nature and timing of the disclosure required; and who is responsible for making the report.

**Investigation**

1. Fitzgerald-Bassey will take all reports of actual or suspected fraud, bribery and corruption seriously, and investigate proportionately and appropriately as set out in this policy and the Fraud Response Plan.
2. The Fraud Response Plan sets out responsibilities for investigating fraud, bribery and corruption, the procedures for investigating, action to be taken and external reporting.
3. Fitzgerald-Bassey will always seek to take disciplinary and/or legal action against those found to have perpetrated or assisted with fraudulent or other improper activities in any of its operations. For staff, this may include dismissal. It will also seek to recover any assets lost through fraud.

**Approval of Losses**

1. All losses as the result of fraud must be recorded on the loss register and approved in compliance with the company’s [delegated authorities](http://intranet.britishcouncil.org/finance/Manual/DelegatedAuthorities/Documents/Delegated%20authorities.docx).

**Specific Risk Mitigation Measures**

1. To manage the exposure to bribery and corruption, all gifts and hospitality received by staff and given to Public Officials must be approved in line with the delegated authorities and recorded on the Gifts and Hospitality Register.
2. Conflicts of interest are known to increase the risk of fraud. Therefore, all staff who have an interest in an actual or potential supplier (whether personally, or through family members, close friends or associates) must report that conflict of interest to their manager.

**Definitions**

1. **Fraud** is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.
2. **Bribery** is giving or offering someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward someone for having already done so.
3. A **facilitation payment** is a type of bribe. An example is an unofficial payment or other advantage given to an officer of another entity to undertake or speed up the performance of their normal duties.
4. **Corruption** is the misuse of entrusted power for personal gain. This would include dishonest or fraudulent behavior by those in positions of power, such as managers or government officials. It would include offering, giving and receiving bribes to influence the actions of someone in a position of power or influence, and the diversion of funds for private gain.
5. A **conflict of interest** iswhere an individual has private interests that may, or actually do, influence the decisions that they make as an employee or representative of an organisation.



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Approved………………………….

**Kwabena Peprah**

**(Managing Partner)**