

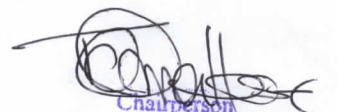
# Anti-Fraud, Bribery and Corruption Policy



ব্রেকিং দ্য সাইলেন্স


December 2020

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Breaking the Silence

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# Breaking the Silence

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

### 1. About Breaking the Silence (BTS)

Breaking the Silence is a non-profit, voluntary organization registered with the Department of Social Services (Registration No. 65037, 17 September 2000) and the Bureau of NGO Affairs. The organization is working to establish child rights, preventing child abuse and child sexual abuse, preventing child marriage, preventing violence against women, accelerating the process of child-friendly governance, supporting to improving the quality of education at pre-primary and primary level. And also work as a supporting partner in achieving the Sustainable Development Goals. Moreover, Breaking the Silence responds to any natural and social disaster in collaboration with the government and development partners. The organization has been facilitating advocacy initiatives to spread learnings and best practices at the national level.

#### 1.1. Vision of BTS

BTS envisions a protective environment in the society and state for promoting child rights.

#### 1.2. Mission of BTS

To support children, caregivers, duty bearers and other stakeholders to realize and promote child rights and reduce all forms of child abuse with particular focus on child sexual abuse through meaningful child participation and by facilitating good governance.

### 2. Introduction:


Breaking the Silence (BTS) is committed to protecting the donor fund to which it has been entrusted and to uphold the highest standards of financial transparency and accountability. The minimization and prevention of losses to fraud and corruption is essential for ensuring that donor funds are used for community level intended development purposes. Our donors as well as stakeholders expect BTS to conduct its affairs with integrity, honesty and openness and demand the highest standards from those working with BTS.

BTS is determined to maintain its reputation, which will not tolerate fraud, bribery and corruption or abuse of position for personal gain.

This policy outlines the commitment of BTS to create an anti-fraud and anti-corruption culture and maintain high ethical standards in the administration of organization resources. BTS has to follow the "Zero tolerance" principle for executing the anti-fraud, bribery and corruption policy.

The policy is based on a series of comprehensive and inter-related procedures, designed to prevent, detect and deter fraud and to take effective action against any attempted or actual fraudulent act affecting BTS.

The purpose of this policy statement is to set out for BTS the main principles for encountering fraud and corruption. We, the employees of BTS, play role in anti-fraud initiatives. This includes providing a framework within which counter-fraud arrangements

  
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will flourish, and anti-fraud culture across BTS will be developed. This employee initiative provides a sound defense against internal and external abuse of BTS fund.

### **3. Definitions, Scope and Liability**

#### **3.1. Definitions:**

This policy relates to fraud, theft, bribery, money-laundering, aid diversion and nepotism. 'Corruption' is abuse of power for private gain. In this policy, it is used to describe financial abuse which relates to acts of fraud, theft, bribery, money laundering, aid diversion and nepotism. BTS will consider any of these carried out by its staff to be a matter of gross misconduct.

##### **3.1.1. Fraud:**

A 'fraud' is any act or omission that intentionally misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation. Fraud may be perpetrated internally or by external parties. Possible examples might be forging or altering a cheque or invoice, or where an employee inflates the numbers on a receipt submitted for expenses.

##### **3.1.2. Bribery:**

Offering, promising, giving, soliciting or accepting any financial or other advantage (e.g. money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value), to induce the recipient or any other person to act improperly (illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust.) in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage. The outcome or reward for which the bribe is offered or given never actually has to occur for it to be a bribe; the promise of such an outcome/reward is sufficient.

##### **3.1.3. Corruption:**

The abuse of entrusted power or position for private gain. It relates to dishonestly accepting, obtaining or attempting to obtain a gift or consideration as an inducement or reward for acting, or omitting to act.

##### **3.1.4. Theft:**


A 'theft' is the taking of another's property without their consent, and with the intent to permanently deprive them of it. A possible example might be where an employee deliberately fails to return their BTS laptop, computer and other materials and equipment when they leave the organization. Theft may be perpetrated internally or by external parties.

##### **3.1.5. Money-Laundering:**

'Money-laundering' is the process of turning the proceeds of crime into assets or money that can be accessed legitimately with the intention of hiding the source of the proceeds.

##### **3.1.6. Nepotism:**

'Nepotism' is favoritism granted to any friends, family or relatives regardless of merit. Possible examples might include a manager awarding a contract to a company owned by a family member or friend on the basis of that relationship alone. Other forms of favoritism granted to others without merit will also be covered under this policy.

  
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### **3.1.7. Suspicion:**

'Suspicion' is a state of conjecture lacking in proof. Suspicion should be reasonably held (i.e. there should be some grounds for the suspicion), but it may involve having only limited evidence or no formal evidence at all.

### **3.1.8. Shoplifting:**

'Shoplifting' is the theft of products meant for-sale by a person who pretends to be a customer. A possible example might be where a person takes an item of clothing off the 'for-sale' rack in a shop and leaves the premises with no intention of paying for it.

### **3.1.9. Absolute Minimum:**

The 'absolute minimum' is the lowest possible amount of loss through fraud, theft, bribery, money laundering, aid diversion or other forms of corruption that could be reasonably achieved.

## **3.2. Scope and Liability:**

This policy applies to all staff and volunteers, including the executive committee and general members of BTS in Bangladesh. It also applies to BTS funds, assets or stock being used by an external person, such as a 'partner' organization, consultant, vendor/enlisted vendor, service provider or a contractor. Failure by any member of staff or volunteer to follow this policy, the Fraud and Corruption Response Plan (including the failure to report a reasonably-held suspicion) or the Fraud Investigation Toolkit may be treated as a disciplinary matter.

## **4. The Responsibility to Report**

### **4.1. Protection of 'whistleblowers'**

There will be no recriminations against staff or volunteers who report reasonably held suspicions, and victimizing or deterring staff from reporting concerns will be treated as a disciplinary matter. Equally however, abuse of the process by raising malicious allegations will also be regarded as a disciplinary matter. It is the responsibility of all managers to take reasonable steps to protect those who report suspicions.

### **4.2. Responsibilities of All Staff and Volunteers:**


Where staff or volunteers suspect that BTS funds, assets or stock have been, are, or will be lost through fraud, theft, bribery, money-laundering or aid diversion, or they suspect nepotism, they must report it to their line manager without delay. If they do not want to report it to their line manager, they may report it to their line manager's manager. If they do not want to report it through the management line, they may report it directly to the Anti Corruption Team.

### **4.3. Responsibilities of All Responsible Person**

Where a responsible person receives a report of a suspicion, or they suspect the matters in 2.2 themselves, then they must report it without delay to:

**Project Office Level:** The line manager and Office In Charge and or Anti Corruption Team/Committee member or Focal person at project office.

**Head Office level:** The line manager, Head of Finance, Anti Corruption Team/Committee member or Focal person and Executive Director at BTS head office.



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#### **4.4. The Fraud and Corruption Response Plan and the Fraud Investigation Toolkit**

Where such a suspicion is reported, BTS staff and volunteers will respond by following Fraud and Corruption Response Plan, which details responsibilities and actions of relevant parties. Investigations will be carried out in accordance with the Fraud Investigation Toolkit. Where concern arises that a suspicion may not have been managed correctly, the response to that suspicion may be independently reviewed.

### **5. Wider Responsibilities**

In relation to fraud, theft, bribery, money-laundering, aid diversion and nepotism (referred to as 'financial abuse' below), the following roles carry the following responsibilities. Where the word 'funds' is used this also refers to assets and stock.

#### **5.1. General and Executive Committee Members**

- Ensuring that reasonable steps are taken to prevent financial abuse of BTS's funds and that proper, robust financial controls and procedures suitable for BTS's activity are in place;
- Ensuring that BTS staffs act responsibly and in the interests of BTS when dealing with suspected financial abuse, and that counter-corruption work is quality-assured;
- Authorizing, reviewing and monitoring the implementation of the Anti Corruption Strategy.


#### **5.2. Executive Director and SMT Members**

- Gaining and maintaining confidence in the operation of reporting mechanisms;
- Ensuring that fraud and corruption risks are included within organizational strategic risk management;
- Ensuring the consideration and implementation of any necessary changes following an incident, a near miss' or the identification of a specific risk;
- Ensuring that proportionate and adequate measures to mitigate the risk are applied to the work of the existing and new projects or procedures;
- Driving the implementation of the Anti Corruption Strategy in the organization and assisting and facilitating Internal Audit/Monitoring in their work against financial abuse.

#### **5.3. All Manager and Coordinators**

Manager and Coordinators are responsible and accountable for managing the risk of fraud and corruption in their units/project. They may do this by:

- Reducing losses to fraud and corruption to an absolute minimum;
- Ensuring that there are adequate, appropriate and robust internal controls in place to make sure all funds are accounted for and spent in line with BTS's aims;
- Keeping proper and adequate business and financial records for both the receipt and use of all funds together with audit trails of decisions made;
- Taking any necessary action to protect BTS funds;
- Acting responsibly and within the interests of BTS if a suspicion occurs;
- Ensuring that fraud and corruption risk is assessed and included in strategic risk management documents
- Supporting the Anti Corruption Strategy;
- Taking lead in creating an anti – corruption culture by ensuring all staff have undergone the anti- corruption workshop/training/orientation at the of joining.

  
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- Engaging with the Anti Corruption Team/Committee/Focal Person to facilitate the diligent completion of these duties
- Ensuring that each and every staff received orientation on the policy and signed a declaration form.

#### **5.4. All Staff and Volunteers**

- Deterring, preventing and detecting losses to fraud and corruption;
- Reporting their suspicions in line with Section 2 of this Policy;
- Reading and understanding BTS's Anti-Corruption Stance;
- Co-operating with the work of the Internal Audit/Monitoring team against fraud and corruption;
- Complying with this policy, the Fraud and Corruption Response Plan and Fraud Investigation Toolkit

#### **5.5. Internal Audit/Monitoring**

Internal Audit/Monitoring/Financial Monitoring team member will have access to all department, project offices, levels, systems and information held by BTS, and are empowered to conduct work across them to counter fraud, theft, bribery, money-laundering, aid diversion and nepotism.

Anti-Fraud and Corruption focal person will be responsible for:

- Advising BTS manager, coordinators and staff on the deterrence, prevention, detection, investigation and management of these and related issues;
- Developing the organization's capacity and capability in the deterrence, prevention, detection, investigation and management of these issues;
- Investigating or find out the serious or significant suspected cases;
- Leading and coordinating all work across the organization to counter them and assist SMT and Executive Committee in the quality-assurance of counter corruption work.

### **6. Onward Reporting**

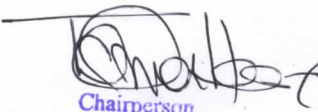
BTS will usually refer cases of fraud, theft, bribery, money-laundering and aid diversion to criminal judicial bodies such as the police. When we make exceptions, this will be on an infrequent basis with a clear written rationale and the consent of the Head of Counter-Fraud and relevant line management.

It is the duty of the Executive Director to ensure that fraud and corruption cases have been reported to the donors/development partners and other external stakeholders in accordance with the grant agreements and other obligations as appropriate.

### **7. Monitoring, Communication and Revision**

#### **7.1. Monitoring, Communication:**

The Head of Counter-Fraud will be responsible for facilitating and monitoring the effective implementation of this policy across the organization. BTS will establish performance indicators and put in place monitoring systems to measure BTS's performance at implementing this policy. BTS will effectively communicate this policy to BTS staff, volunteers and contractors.

  
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## 7.2. Revision:

The SMT of the BTS is responsible to review the 'Anti-Fraud, Bribery and Corruption Policy' and it will be approved by the Chairperson of the executive committee. The policy needs to be amended, modified and/or updated frequently as required. Generally, the entire policy will be reviewed in five-year tenures. However, if any part of the policy needs to be amended and it must be reviewed. The amended part of the policy will be considered as effective after duly approved.



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