

WPL Anti-Corruption and Anti-Fraud Policy

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Applicable to	All employees
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Introduction

With its mission to strengthen the rule of law and promote good governance, Women Political Leader (WPL) is committed to fighting corruption and fraud, which are antithetical to the Organization's core values of integrity, independence, transparency, and accountability. This commitment is internal as well as external, as corrupt and fraudulent conduct by WPL Employees can impair the effective functioning of the Organization, deplete its resources and damage WPL's image and reputation.

The WPL Anti-Corruption and Anti-Fraud Policy ("Policy") aims to raise awareness of corruption and fraud risks, set out WPL's corporate position and standards expected of all employees, give concrete and practical advice to WPL Employees on detecting and preventing corruption and fraud, and provide a framework for combatting such activities. WPL management is committed to ensuring that this Policy is followed and fully implemented, including through training and periodic evaluations of the effectiveness of the Policy.

Scope and Application

All WPL Employees must comply with the terms of this Policy with respect to any and all activities and operations involving the Organization. The Policy is not, however, intended to describe the full range of fraudulent, corrupt or otherwise prohibited employee conduct, and should be read in conjunction with other applicable policies. Any Employee who suspects or becomes aware of corruption or fraud involving WPL, its Employees, or individuals or entities with which WPL has contracted or otherwise does business must report it promptly to WPL Board and the Compliance Officer and it will be investigated. WPL will take disciplinary action against any Employee found to have acted in violation of this Policy or to otherwise have engaged in fraudulent or corrupt activity, up to and including termination,

recovery of any financial loss, and reporting to law enforcement. The Organization will similarly take appropriate action with respect to any corruption or fraud involving individuals or entities with which WPL is in any relation, including termination of the relationship, recovery of any financial losses, and reporting to law enforcement.

The Policy will be reviewed annually by the Board and the Compliance Officer.

1. Definitions

"Anything of value" means any benefit, consideration or item of pecuniary value, including but not limited to: money; gifts; "loans," whether or not repaid; use of credit cards; sexual favors; overpaying for purchases; fees and commissions; hidden interest in business transactions; investment opportunity at below market value; contracts; medical, educational or living expenses; travel, meals, lodging, shopping or entertainment expenses.

"Appearance of Impropriety" refers to conduct which even if not unethical, immoral, or inappropriate as a matter of fact, could reasonably be construed as such by an objective observer.

"Bribe" means giving or receiving money or Anything of Value to corruptly influence the actions of a decision-maker.

"Collusion" means an agreement by two or more persons or entities to defraud another or to do or obtain something forbidden by law, i.e., bid rigging.

"Corruption" means the offering, giving, receiving, or soliciting of Anything of Value to improperly influence the actions of another party either directly or indirectly.

"Donor" means any public or private entity that makes a monetary or in-kind donation to WPL of any value or type.

"Employee" means anyone operating under an WPL employment contract including, but not limited to, the Director-General as well as WPL board members, staff members, consultants, secondees, interns, special service contractors, and volunteers.

"Family Member" means a parent, spouse, spousal equivalent, child, sibling, uncle, aunt, first cousin, or grandparent.

"Fraud" or "Fraudulent Conduct" means the use of deception with the intention of pursuing personal or private interests at the expense of the Organization or others, or to avoid an obligation. Examples of Fraud or Fraudulent Conduct include, but are not limited to: misappropriation of assets; embezzlement and theft; receiving a private

gain in return for favoring a candidate in a recruitment process; participation in sham transactions; making false or deceptive statements; forgery or alteration of accounting records or vouchers; falsely claiming overtime, medical expenses, travel/subsistence allowance, or sick leave; and Collusion.

“Governmental Authority” means any foreign or domestic governmental body at any level, including executive, legislative, and judicial bodies, and any department, agency, or instrumentality thereof.

“Service Provider” means any individual, company, or entity not controlled by a Governmental Authority (i.e., is privately-owned and operated) that is engaged to provide goods or services to or on behalf of WPL, such as attorneys, accountants, agents, contractors, and other persons whom WPL has used or is using to conduct its operations.

“Project Partner” means any entity, governmental or private, with which WPL, through an agreement, grant, contract, or other financial arrangement, works to implement a program or project and which makes a contribution to the end product or beneficiary population.

“Public Official” means: (a) an officer or employee of a Governmental Authority or international organization, or any person acting in an official capacity or exercising a public function for or on behalf of any Governmental Authority or international organization; or (b) any political party, party official, or candidate for political office.

2. Prohibited vs. Permissible Payments to Public Officials and Service Providers

When interacting with Public Officials, Project Partners, and Service Providers, WPL Employees should take special care to ensure that they do not engage in conduct that reflects negatively upon the Organization or is incompatible with the proper discharge of their duties. Any actions to undertaken with the intent to improperly influence the conduct of another party or to receive a bribe or other prohibited payment will constitute a breach of this Policy.

2.1 Prohibited Payments

As a general rule, WPL Employees shall not offer, pay, promise, or authorize the payment of Anything of Value to a Public Official or Service Provider in order to influence any act or decision of that official or party. Offering a Bribe in exchange for some business advantage is prohibited regardless of whether it is made directly or indirectly through another party. WPL Employees should take extra care when interacting with Public Officials or Service Providers and their Family Members to avoid even an appearance of impropriety.

Likewise, WPL Employees shall not solicit or receive the payment of Anything of Value from any third party made in order to influence or reward any act or decision on behalf of WPL. Soliciting or receiving a Bribe in exchange for providing a benefit to a third party is prohibited regardless of whether it is solicited or received directly or indirectly through another party. WPL Employees should take extra care when interacting with Public Officials or Service Providers and their Family Members to avoid even an appearance of impropriety.

2.2 Permissible Payments for Legitimate Business Purposes

Payments made to or for the benefit of Public Officials or Service Providers may, however, be permissible if they are for a *legitimate business purpose and consistent with local law*. For example, payments for the delivery of training or to reimburse meals, travel, or accommodation costs incurred by a Public Official/Service Provider are acceptable as long as they are directly related to WPL's programs or projects, are permissible under local laws, and do not pose a conflict of interest. On the same basis, it is also permissible to compensate Public Officials for their attendance at WPL- sponsored workshops/conferences and to provide reasonable honoraria to speakers and presenters.

2.3 Gifts

Gifts, hospitality and other benefits may not be given on behalf of WPL or received by WPL Employees to or from Service Providers, Project Partners, or Public Officials unless they are:

1) acts of courtesy and are of modest value; 2) do not compromise the integrity and/or the reputation of any of the parties; and 3) do not create the Appearance of Impropriety.

Permissible gifts and hospitality should also have all the following characteristics:

- not be a cash payment;
- not be motivated by the desire to exercise improper influence or the expectation of reciprocity;
- be reasonable according to the circumstances;
- be commensurate with generally accepted standards of professional courtesy; and
- comply with local laws and regulations applicable to the Public Officials or Service Providers.

Monetary or in-kind contributions made by an WPL Employee in his or her personal capacity to support Public Officials are not prohibited by this Policy to the extent

permissible under national law, if such payments are an exercise of an individual's political right guaranteed by the constitution or laws of the host country, are made by a national of that country, are made without reference to WPL, and the intention is not to exert undue influence or receive a benefit for or on behalf of WPL.

3. Falsification of Records

Misleading or false entries that conceal the source or nature of expenditures or receipts are included under the definition of Fraud. Forging documents, preparing false entries, falsifying record logs and expense claims, and creating fictitious invoices are all strictly prohibited under this and other WPL policies.

4. WPL Measures to Prevent Fraud and Corruption

Corruption or Fraudulent Conduct by Project Partners and Service Providers acting on behalf of the Organization has the same detrimental effect on WPL as similar conduct engaged in by WPL Employees. As a result, WPL strives to vet Project Partners and Service Providers to avoid working with any that are disreputable and engage in corrupt or fraudulent conduct. The early detection of possible compliance and integrity concerns allows WPL to avoid associating with individuals or entities that could expose the Organization to serious financial and reputational risks while contributing to the overall integrity and transparency of WPL's operations.

Any procurement of goods or services on behalf of WPL must be made in accordance with WPL's Policies or, where contractual obligations dictate otherwise, with procurement rules of another party so long as they are regarded as reflecting international best practices. Selecting potential Service Providers through a competitive procurement process conducted in accordance with the Policies significantly reduces the risk of fraud and corruption.

4.1 Due Diligence

Conducting appropriate anti-Corruption and anti-Fraud due diligence on prospective Service Providers and Project Partners is essential to prevent the Organization from retaining or partnering with disreputable entities. Carrying out due diligence is also necessary to demonstrate to auditors and donors that WPL has made sufficient efforts to vet entities with which it works and use its resources wisely. Accordingly, before retaining a Service Provider or engaging on a project with a Project Partner, WPL shall conduct due diligence appropriate. The extent of due diligence required should correspond to the level of the perceived risk. For example, if the relationship being contemplated is financial in nature (e.g., a sub-grant to a partner organization), a greater degree of scrutiny is required than, for example, in

the case of a non-binding memorandum of understanding.

While the nature and extent of due diligence will vary depending on the attendant risks presented by the location and type of services to be provided by the Service Provider or the location and type of project to be co-sponsored with the Project Partner, due diligence should be conducted in an appropriate manner to determine whether the Private Provider or Project Partner:

- is qualified and appropriately licensed to perform the service or undertake the business venture (e.g., by confirming with the licensing body that the Service Provider or Project Partner is authorized to operate under local law);
- has a successful track record with WPL or another reputable organization;
- has the requisite reputation in the field;
- has any conflicts of interest;
- is willing to and capable of complying with accounting best practices, including retention of original receipts and adequate bookkeeping;
- is or employs a Public Official or Family Member of a Public Official;
- has adopted appropriate policies to prevent corruption and fraud; *and*
- has not engaged in activities that are against WPL's mission and values (including, but not limited to, terrorism, drug trafficking, human trafficking, or sex crimes).

Due diligence of prospective Service Providers and Project Partners can include such illustrative activities as the following:

- obtaining from the prospective Service Provider or Project Partner a completed due diligence questionnaire;
- ascertaining the reputation and past dealings of the prospective Service Provider or Project Partner with their current and past stakeholders. Appropriate methods might include references from past or present clients, financial references, searches of publicly available sources, background checks, etc.; and

WPL shall update its due diligence on Service Providers and Project Partners at appropriate regular intervals.

4.2 Accurate Record-Keeping and Payment Processing Procedures

WPL shall make and keep books, records, and accounts which, in reasonable detail, accurately reflect any transactions involving expenditures on behalf of the

Organization, including all expenditures related to Service Providers and Project Partners, and the reasons or justifications for such expenditures, and all contracts, invoices, and receipts relating to the purchase of goods and services. No payment or receipt on behalf of WPL may be approved or made with the intention or understanding that any part of that payment or receipt is to be used for a purpose other than that described in the relevant books and records. WPL also shall devise and maintain a system of internal accounting controls sufficient to provide assurances that transactions are properly authorized and recorded.

5. Reporting, Investigation, and Disciplinary Action

WPL employees have an obligation to promptly report all known or suspected incidents of Corruption or Fraud to the Compliance Officer, as well as any other illegal, improper, or unethical conduct, which will be reviewed and investigated. All information received and the identity of the person providing the information shall be treated by the Organization confidentially to the extent possible within the legitimate needs of an investigation. When reporting known or suspected fraud or corruption, WPL Employees are encouraged to provide as much detail and documentation as possible.

WPL will view any violation of this Policy or failure to report a violation as a serious matter that warrants disciplinary action, up to and including termination of employment.

If you have any questions about this Policy, its interpretation, or its application to potential activity, or if you would like to report a known or suspected violation of this Policy, please contact our Compliance Officer Stephanie Michel by email at stephanie@wpleaders.org.