



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

ST JOHN AMBULANCE GHANA

1. Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations and to ensure that the St John Ambulance Ghana conducts its business and charitable activities in a socially responsible manner.

2. Policy Statement

2.1. Definitions

A Bribe is a financial or other advantage offered or given to anyone to persuade them to or reward them for performing their duties improperly, or, with the intention of influencing them in the performance of their duties.

Hospitality is the practice of being hospitable, this includes the reception and entertainment of guests / visitors.

Kickbacks or facilitation payments are typically small payments made in return for a business favour or advantage.

Corruption means abuse of entrusted power for private gain, including bribery, extortion, fraud, deception, collusion, cartels, abuse of power, embezzlement, trading in influence, money-laundering and other similar activities.

Fraud is taking, attempting to take, or obtaining by deception, money or any other benefit when not entitled to that benefit. It is also attempting to conceal material errors (financial or otherwise) and making false representations. False representation includes dishonestly making an untrue or false representation, and intending - by making the representation – to make a gain for oneself or another, or cause loss to another or to expose another to a risk of loss.

2.2. Statement

St John creates international opportunities for the people of different countries to work together and builds trust between them worldwide. We are committed to conducting business in accordance with the highest ethical and legal standards. The public, participants and customers have the right to expect that professional, competent and trustworthy people are employed by the St John wherever we operate. We take a 'zero tolerance' policy towards fraud, bribery and corruption and will thoroughly investigate

and seek to take disciplinary and/or legal action against those who perpetrate, are involved in, or assist with fraudulent or other improper activities in all our operations. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems to counter bribery and corruption.

Our organisation will uphold all laws relevant to countering bribery and corruption everywhere we operate. We understand the importance of putting effective measures in place to counter bribery and corruption and the risks of damage to our reputation should we be implicated in any negative event. We take our legal responsibilities very seriously.

As part of our commitment to ensure that this policy is well understood and followed by all our staff and volunteers, we will make it a part of our induction programmes and integrate its contents into future staff training events.

3. Scope of the policy

3.1. Who the policy is for

This policy applies to all individuals working at all levels and grades in St John Ambulance Ghana including board/council members, employees (whether permanent, fixed-term or temporary), volunteers, consultants, contractors, trainees, interns or any other person associated with us.

This policy covers:

- Fraud
- Bribes
- Gifts and hospitality
- Facilitation payments
- Political or charitable contributions

3.2. Fraud

Frauds can be attempted or carried out in a number of ways, including:

- The theft of cash, cheques, equipment or items;
- The falsification of travel and subsistence or other expense claims;
- False claims for overtime (or flexible working);
- Fictitious or exaggerated claims for volunteers;
- Irregularities in the tendering for, and execution and pricing of, supplies to St John Ambulance Ghana by contractors of: property, goods, services, works and consultancy;
- Corruption, including the receipt of payment or other material advantage as an inducement to the award of contracts by the St John Ambulance Ghana; and
- Forging works of art or documents relating to them.

Computer fraud is where information technology equipment has been used to manipulate programmes or data dishonestly (e.g. by altering, substituting or destroying records or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud. Theft or fraudulent use of computer time and resources is included in this definition.

3.3. Bribes

Individuals associated with St John Ambulance Ghana must not engage in any form of bribery either directly or through a third party.

Examples of what bribery may include are:

- A potential supplier offering you some money or a gift in order to influence a tendering process
- A job applicant offering to pay you to increase his/her chance of being offered a job
- You offering a gift (e.g. excessive hospitality) to a local government planner in return for approval of a development application
- You offering payment to a government official to speed up or complete a process they are otherwise required to perform

3.4. Gifts and hospitality

This policy appreciates that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one country may not be in another. This policy does not prohibit giving and receiving promotional gifts of low value, or normal and appropriate hospitality. However, the intention behind the gift should always be considered alongside an assessment as to whether the gift or hospitality is likely to or may be seen to influence the person receiving the gift or hospitality.

Individuals associated with St John Ambulance Ghana must not offer or give gifts or hospitality which could be regarded as illegal or improper or which exceeds a value of (GH¢100.00) for an individual gift or (GH¢100.00) in value for a hospitality event unless approved in writing by the manager of the employee.

Individuals associated with St John Ambulance Ghana may not accept any gift or hospitality from business partners which exceeds (GH¢50.00

); is in cash or if there is any suggestion that a return favour will be expected or implied.

If it is not appropriate to decline the offer of a gift, the gift may be accepted, provided it is then declared to the senior manager and donated to charity.

3.5. Facilitation payments and kickbacks

Facilitation payments are a form of bribery made to a public official to encourage them to take or to speed up a certain action which would normally be within their role and function. This policy is strict that facilitation payments must not be made.

3.6. Political or Charitable Contributions

A **political** contribution is a donation made to a politician, a political party or a political campaign. St John Ambulance, as Agency of the Government of Ghana is not permitted to make political donations as it is seen as a means of buying influence. This policy stresses that our Association does not make donations in support of any political party or candidate.

While support or donations to **other charitable** organisations are encouraged, all individuals connected with St John Ambulance Ghana should be cautious that charitable contributions are not used to conceal bribery and that any donations are legal and ethical within local laws and practices.

4. Responsibilities

General Statement

All individuals connected to St John Ambulance Ghana must ensure they have read, understood and are able to comply with this policy.

They should notify your manager or senior volunteer if you believe that a breach of this policy has occurred or may occur in the future.

Employees who act contrary to the guidance in this policy will face disciplinary action which could result in dismissal for gross misconduct. Our relationship with volunteers can be terminated if they breach this policy.

Individuals are encouraged to raise concerns about any issue or suspicion of bad practice as soon as you know about it. If they are unsure whether any particular act could be seen as bribery or corruption, you should raise this with the senior manager or a council member.

If individuals are offered a bribe by a third party or believe that you are a victim of another form of unlawful activity, they must inform a senior manager or a council member immediately.

St John Ambulance Ghana is committed to ensure that no one suffers any detrimental treatment as a result of refusing to take part in fraud, bribery or corruption or of reporting, in good faith, any suspicions which they may have.

This policy does not form part of any employee's contract of employment.

Chief Executive Officer

The Chief Executive Officer is responsible for establishing and maintaining a sound system of internal control that supports the achievement of St John's policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that St John Ambulance Ghana faces. The system of internal control is based on an on-going process to identify the important risks, to understand the nature and extent of those risks and to manage them effectively. Managing fraud risk is part of this.

His/her responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.

- Establishing an effective anti-fraud policy and fraud response plan, commensurate to the level of fraud risk identified.
- Assisting in the design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:
 - o reporting fraud risk issues
 - o reporting significant incidents of fraud or attempted fraud to the Board;
- Making sure that all staff are aware of the organisation's Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate anti-fraud training is made available to staff as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.
- Setting up an anti-fraud committee.

The Committee

The Committee is responsible for:

- Ensuring that vigorous and prompt investigations are carried out if fraud occurs or is suspected;
- Taking appropriate legal and or/disciplinary action against perpetrators of fraud;
- Taking appropriate disciplinary action against supervisors where supervisory failures have contributed to the commission of fraud;
- Taking appropriate disciplinary action against staff who fail to report fraud; and
- Taking appropriate action to recover assets.

Heads of Departments and Chief Executive Officers

The prevention and detection of fraud lies primarily with the Heads of Departments, Chief Executive Officers and Regional Coordinators as they are responsible for many of the processes and controls operated by the St John. In particular they are responsible for:

- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
- Preventing and detecting fraud as far as possible;
- Assessing the types of risk involved in the operations for which they are responsible;
- Reviewing regularly and testing the control systems for which they are responsible ;
- Ensuring that controls are being complied with and their systems continue to operate effectively, (this is key as most frauds occur because controls have not been enforced); and

- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

Staff

Every member of staff is responsible for:

- Acting with propriety in the use of St John's resources and the handling and use of St John's funds whether they are involved with cash, receipts, payments, stock or dealing with contractors and suppliers;
- Conducting themselves with selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their line manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting immediately, if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

5. Training and Communication

Training on this policy forms part of the induction programme for all new staff and volunteers.

All existing staff and volunteers will receive relevant training on how to implement and keep to this policy. All staff and volunteers will be asked to formally sign their agreement to conform to this policy.

Our zero-tolerance approach to fraud, bribery and corruption should be communicated to all suppliers, contractors and business partners at the start of our relationship with them.

6. What to do if bribery is suspected or occurs

Individuals should record the details of any bribery or attempted bribery as soon as possible after the event so that a full investigation can take place. The senior manager of the Association and the Council will take the responsibility of conducting an enquiry which will:

- Confirm whether or not a bribe has taken place and identify who is responsible
- Confirm whether internal controls and anti-bribery procedures have worked in practice
- Identify improvements required to anti-bribery procedures.
- Determine subsequent action including possible disciplinary action against individuals involved

7. Who is responsible for this policy?

The Board or Council of St John Ambulance Ghana has responsibility for ensuring that this policy meets the legal and ethical obligations and that everyone who is a part of St John Ambulance Ghana complies with it.

The Chief Executive Officer has day to day responsibility for the implementation of this policy, for monitoring its use and effectiveness and dealing with any queries about it from staff and volunteers.

8. Monitoring and Review

The Committee can be chaired by the Chief Executive Officer will monitor this policy and review its implementation especially its suitability, adequacy and effectiveness. S/he will suggest improvements to the policy to be adopted through normal board or council meetings.

All staff and volunteers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Committee Chair.

Policy Implementation Notice

This is the policy statement of:

St John Ambulance Ghana

The overall and final responsibility for this policy is that of:

The Board or Council of St John Ambulance Ghana

Signed by Chairman:

Date:

Day-to-day responsibility for ensuring this policy is put into practice is delegated to:

The Chief Executive Officer

Policy review date:

1st May 2019

I have read the above policy statement and understand its contents and will act accordingly:

Signed by employee/volunteer:

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Date:

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