

# Anti-Corruption Policy

## Scope and purpose

Viva Denmark holds a 'zero-tolerance' stance towards any kind of corruption. If you have any suspicions or concerns about corruption, fraud, embezzlement etc. in Viva or among our partners, donors or suppliers, you must immediately report them to the National Director, Financial Manager or Chairman of the Board.

The purpose of this policy is to avoid and prevent any kind of corruption by defining corruption and describing how to report it and act upon reports.

This policy is applicable to all employees and representatives of Viva Denmark, regardless of role or seniority. This policy also applies to anyone who acts on behalf of Viva. It is therefore imperative that Viva Denmark's partners have a robust anti-corruption policy compliant with Viva Denmark's policy for the projects funded or co-funded by grants given by or administered by Viva Denmark.

## 1. Definition of corruption

Corruption is defined as: '*misuse of entrusted power for private gain*'. The definition corresponds with the conception of corruption in the Danish Penal Code, and other international conventions.<sup>1</sup> Entrusted power is eg. entrusted project funds.

## 2. Types of corruption and misuse of funds<sup>2</sup>

To increase awareness of corruption common types of it are described here.

### Favoritism and nepotism

Veiling or concealment of matters related to management of project contracts or of potential conflict of interest in the cooperation with partner organizations, service providers, suppliers or business partners. This include each attempt to hide close family ties, economic interests or other essential relations.

### Fraud

A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either an external organization, a member of the public, an employee or volunteer.

The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

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<sup>1</sup> Definition of corruption according to CISU and Danida: <http://www.corruption-agenda.org/getting-started/what-is-corruption>

<sup>2</sup> The descriptions of common types are quoted or inspired by policies of Viva Network and CISU.

## **Embezzlement**

Dishonestly acquiring, using or disposing of physical or intellectual property or funds belonging to Viva Denmark or to individual members of the organization.

## **Bribery**

- Active bribery - the offering, promising or giving of a bribe
- Passive bribery - the requesting, agreeing to receive, or accepting of a bribe
- Discrete bribery - bribing a foreign or local public official in order to obtain or retain business or in order to gain an advantage in the conduct of business;
- Failure to prevent bribery is seen as an offence committed by organizations who did not prevent bribery incurred on their behalf.

## **Accept or offer of larger gifts**

Larger gifts or services that are more than symbolic.

It is allowed to bring or receive small gifts during partner visits as part of a social context. No one can directly or indirectly ask for or receive any kind of gift, service or other value which are reciprocated or replied by acts or omissions at work or which (seemingly) affects the performance of the person's functions, tasks or discernment. This also applies to values assigned to third parties such as a spouse or children.

## **Other misuse of project funds**

Use of funds or assets for other purposes than explained in the project proposal or negligent or inappropriate maintenance of assets.

This can be use of project funds for purchase of equipment which is not for the project, use of equipment for private purposes or if assets are not stored securely.

## **3. Prevention of corruption**

In order to avoid corruption systems should be set-up in a way that minimizes the possibilities of corruption. It is mandatory to apply the financial standards according to [www.cisu.dk](http://www.cisu.dk) Book-keeping and reporting are made according to deadlines to increase openness and give possibility for donors and Boards of Directors to act in a timely manner to handle misunderstandings and give advices. It is as well important to minimize waste of material, financial or human resources and other types of failure by planning and timely project management.

## **4. How to report corruption or misuse of funds**

Viva Denmark's National Director, Financial Manager (or Chairman of the Board depending upon the circumstances) must be notified immediately of any suspicion of corruption. This includes suspicions of fraudulent activity, suspected irregularities or any circumstances which may suggest the possibility of irregularities including those affecting book-keeping, cash, stores, property, salaries or allowances. For updated contact information please go to the webpage [www.viva.dk](http://www.viva.dk)

## **5. Investigation and response**

Viva recognizes the unpredictability of fraud or irregularity and the disruption which it may cause once identified. However, it also recognizes the need to safeguard its assets, recover losses and secure evidence for legal and disciplinary processes. All reports will be investigated and where appropriate action will be taken. In extreme cases this may involve summary dismissal, a police report and legal proceedings. Whistleblowers acting in good faith will not be penalized directly or indirectly for their reporting. However, malicious accusations may be the subject of disciplinary action.

Reports on misuse of project funds will be reported to the donor as quickly as possible (within 14 days after the report) and all possible and necessary steps will be taken to investigate the extent of the problem, claim amounts repaid and assets compensated.

*Drøftet og vedtaget af Vivas bestyrelse 22. feb. 2019.*