



CS-SUNN

Civil Society-Scaling Up Nutrition In Nigeria

ANTI-FRAUD POLICY



ACKNOWLEDGEMENT

CS-SUNN would like to express our special thanks and gratitude to all those that worked tirelessly to ensure that the development and adoption of this policy was actualized starting with our Board of Trustees, the Steering Committee, Staff at the National Secretariat and our Consultant who provided the needed legal insights.

AUTHORIZATION

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INTRODUCTION

The Civil Society Scaling-Up Nutrition in Nigeria (CS-SUNN) is a non-governmental, non-political, non-partisan, non-religious, non-tribal, non-racial and non-profit making alliance, made up of organizations with a shared vision to transform Nigeria into a country where every citizen has food and is nutrition secured. CS-SUNN pursue this lofty goal by engaging government and non-state actors to raise awareness, sustain commitment and actions to effectively tackle under-nutrition in Nigeria. The Alliance is fully committed to the principles of excellence, honesty, accountability, commitment, ownership, recognition and professionalism in the delivery of her mandate. All members and staff are expected to conduct the businesses of CS-SUNN with high level of probity and utmost good faith.

CS-SUNN has thus made for herself the following policy to guide the conduct of her staff and representatives and ensure appropriate ethical standards are followed in her work environment, particularly in relationships between staff and in staff/representatives' interactions with non-staff.

CS-SUNN made this policy pursuant to Sections 36(1) & (2), and 42(1) of the Constitution of the Federal Republic of Nigeria (1999) (as amended); the Companies and Allied Matters Act, Cap. C20 Laws of the Federation of Nigeria, 2004; CS-SUNN Constitution (as amended) 2021; Freedom of Information Act, Cap.C21, Laws of the Federation of Nigeria; Nigeria's Whistle Blowing Policy; Nigeria Data Protection Regulation, 2019; and The Corrupt Practices and Other Related Offences Act Cap C31, Laws of the Federation of Nigeria 2004.

CS-SUNN shall apply the provisions of this Policy in all cases regarding the conduct of her staff and representatives as defined in this Policy.



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SECTION ONE



1.0 PURPOSE

1.1. Civil Society-Scaling up Nutrition in Nigeria (CS-SUNN) is committed to acting professionally and fairly in all of its dealings and relationships, employing the highest standards of openness, transparency and accountability. CS-SUNN promotes a culture of honesty and integrity, and totally opposes any form of fraud, bribery or corruption.

1.2. Fraud, bribery and corruption impact disproportionately on the poor and the most vulnerable people in the world. Such criminal activities divert resources intended for humanitarian assistance and development away from our intended beneficiaries; they increase the costs of basic public services; and undermine economic growth. Such actions are a barrier to poverty alleviation and good governance.

1.3. CS-SUNN's Board, Steering Committee and Management Team are committed to the implementation of this policy and to ensuring that training and support is provided to all employees, members and representatives on its content, and on their individual and collective responsibilities.

1.4. Representatives of CS-SUNN include the following categories

- a). all secondees, interns and volunteers of CS-SUNN;
- b). all consultants/contractors/suppliers; and
- c). all CS-SUNN Partners (i.e. those entering into partnership agreements with CS-SUNN),
- d). all members of the Alliance

Staff with responsibility for managing partnerships must ensure that this Policy is included or referenced in any agreements.

1.5. The purpose of the CS-SUNN Anti-Fraud Policy is to provide clear definitions of what we mean by fraud, bribery and corruption. It is also a definitive statement to staff, members and representatives - making clear that CS-SUNN will not tolerate fraudulent or corrupt activities, and the giving or receiving of bribes. This policy summarizes the responsibilities of all stakeholders to adhere to and uphold CS-SUNN's position on fraud, bribery and corruption.



SECTION TWO



2.0 DEFINITIONS

2.1. Fraud is used to describe a range of illegal activities. These include, but are not limited to, deception, forgery, theft, false reporting or concealment of material facts, collusion, intentional undeclared conflicts of interest, or non-adherence to Conflict-of-interest instructions.

2.2. Bribery: The unlawful act of offering or receiving any gift, loan, fee, reward or other advantage (taxes, services, donations, etc.) to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust, in the conduct of one's duties.

2.3. Corruption: The abuse of entrusted power or influence for private gain.

2.4. Facilitation of Payment: This is usually a bribe in the form of a small, unofficial payment. It is made to secure or expedite the performance of a routine or necessary action to which the person making the payment has legal or other entitlement.

2.5. Kickbacks: are typically payments made in return for a business favor or advantage.

2.6. Payments under duress: are in response to demands accompanied by threats to life, limb or liberty.

2.7. Gifts and Hospitality: These can range from small gifts or promotional materials (such as diaries and pens) to expensive hospitality (such as drinks, dinner or a holiday). Extravagant gifts and hospitality may be thinly-veiled bribes intended to induce improper behavior.



SECTION
THREE



3.0 . CS-SUNN POLICY STATEMENT

3.1. CS-SUNN has zero tolerance for fraud, bribery or corruption in any form.

3.2. Where criminality occurs, the loss is not just to CS-SUNN but, much more importantly, to CS-SUNN's beneficiaries who are among some of the poorest and most vulnerable people in the world. It may also have a major impact on CS-SUNN's reputation and, therefore, donor confidence in CS-SUNN. This, again, ultimately impacts upon our beneficiaries. CS-SUNN will conduct, manage, and monitor all aspects of our work in a way that reduces and eliminates opportunities for fraudulent or corrupt activity, including the giving or accepting of bribes. Moreover, not only is accepting bribes not tolerated, but the intention to do either (i.e. agreeing to accept) is likewise not acceptable and can be considered as an offence.

3.3. CS-SUNN prohibits the making or accepting of facilitation payments and kickbacks. If someone suspects any such payments to be solely for the purposes of facilitation, they should ask that a detailed receipt be provided. If there appears to be no legitimate reason for a request for a payment, it should be explained that CS-SUNN does not make or accept facilitation payments. If a CS-SUNN employee feels it is safe and appropriate to do so, they should ask to speak to the supervisor of the person requesting the payment.

3.4. If a receipt can be provided and CS-SUNN does not suspect the payment is for the purposes of facilitation, a payment will be allowable.

3.5. It is permissible for a payment to be made in the rare and exceptional circumstances where it is believed such is necessary to protect against loss of life, limb or liberty (except in the case of lawful detention). If possible, the circumstances and proposed payment should be discussed in advance with a line manager. In all such cases an incident report must be submitted.

3.6. The giving or receiving of gifts (other than those deemed to be small promotional items) by or on behalf of CS-SUNN is not permitted under any circumstances. Where corporate gifts are donated by supporters they will be managed in line with CS-SUNN's Guidance on Management of Gifts.

3.7. CS-SUNN staff, members and representatives must exercise great caution when offering or accepting hospitality and entertainment. They must be certain that what is being offered is not designed to gain improper benefit or does not otherwise amount to fraud, bribery or corruption.

3.8. If any CS-SUNN staff, member of Alliance or representative wishes to offer entertainment or hospitality, it must be authorized by the Executive Secretary (in case of staff) or Steering Committee Chairman (in case of member of Alliance or representative) in advance.



SECTION FOUR



4.0 . RESPONSIBILITIES

- 4.1. CS-SUNN Steering Committee is responsible for protecting CS-SUNN and the communities we serve from the impact of fraud, bribery and corruption by always acting in accordance with this policy and CS-SUNN's Code of Conduct.
- 4.2. CS-SUNN shall investigate all allegations or complaints of wrongdoing, including those concerns related to fraud and bribery. The Steering Committee shall develop strategies for the prevention, detection and investigation of wrongdoing and liaise with Law enforcement authorities where needed.
- 4.3. CS-SUNN's Steering Committee is responsible and accountable for ensuring that the organization is compliant with all of its obligations.
- 4.4. It is incumbent upon CS-SUNN's managers and senior staff to set an example by complying fully with CS-SUNN's policies, procedures and controls. Managers and senior staff are responsible for ensuring that employees under their charge are trained, and fully understand the CS-SUNN Anti-Fraud Policy, and the consequences of non-compliance.
- 4.5. Managers and senior staff should be familiar with the types of fraud, bribery and corruption that might occur in their area(s) of responsibility. In particular they should:
 - a) Ensure that this policy and all CS-SUNN's systems, financial controls and procedures are fully understood by staff, vendors, consultants/suppliers, interns/volunteers and members of Alliance.
 - b) Frequently check that these are being fully observed and implemented,
 - c) Regularly review and, where necessary, update controls and procedures,
 - d) Enable staff to assess programmes, projects initiatives for fraud and bribery risks,
 - e) Consider the reporting of fraud to the relevant law enforcement and/or regulatory authorities,
 - f) Consider all available avenues to recover any losses to CS-SUNN or its donors arising from fraud,
 - g) Ensure that all instances of suspected fraud are escalated immediately,
 - h) Ensure that all instances of suspected fraud are assessed and if necessary, investigated.
- 4.6. It is the responsibility of every CS-SUNN employee to carry out their work and conduct themselves at all times in such a way as to prevent fraud, bribery and corruption. All members must report any actual or suspected instances of fraud, bribery and/or corruption.



4.7. CS-SUNN will take all reasonable steps and exercise all due diligence to avoid the commission of a corruption offence including Periodic Risk Assessments. The CS-SUNN Audit and Risk department shall regularly (at minimum, once a year) assess risks, including those covered by this policy; assess, update and record existing and potential risks to the organization's human and material assets.



SECTION FIVE



5.0 REPORTING PROCEDURE

5.1. If someone connected to CS-SUNN, or a member is offered or asked to pay a bribe, they must refuse and explain that bribery runs totally counter to CS-SUNN's Anti-Fraud policy. If someone suspects that fraud, bribery or corruption is, has, or is likely to take place, they should at the earliest opportunity, report the matter in accordance with the CS-SUNN Whistleblowing Policy. The interests and well-being of those making a report will be fully protected by CS-SUNN's Whistleblowing Policy.

5.2. Failure on the part of a member to report actual or suspected fraud, bribery or corruption, may lead to disciplinary procedures being instituted, up to and including dismissal and/or legal proceedings. CS-SUNN has a legal obligation to report actual or suspected fraud, bribery or corruption to relevant authorities. Individuals found guilty of committing fraud, bribery or corrupt acts may face penalties including fines and/or imprisonment.

5.3. If a member knowingly lodges a false report, this will be regarded as a serious infraction which will attract appropriate disciplinary measures and dealt with according to CS-SUNN's disciplinary rules.



SECTION SIX



6.0 COMMUNICATION AND TRAINING

6.1. As part of the mandatory induction given to new Staff/Members, vendors, consultants/suppliers and volunteers/interns. CS-SUNN will effectively communicate and provide training on our Anti-Fraud Policy. Continuing refresher courses and training on anti-fraud will also be conducted.



SECTION SEVEN



7.0 COMPLIANCE WITH THIS POLICY

7.1. Compliance with all CS-SUNN Policies, including this Anti-Fraud Policy, forms part of a staff's annual appraisal.

7.2. Any violation of this Anti-Fraud Policy, including any failure to report fraud, bribery or corruption (actual or attempt), will be dealt with in accordance with CS-SUNN's Policies and may result in a disciplinary action leading up to termination of employment, removal from CS-SUNN Board/ Steering committee, or expulsion from membership roll.

7.3. CS-SUNN reserves the right to report any suspected fraudulent or criminal activities to the relevant authorities.



SECTION
EIGHT



8.0 OVERSIGHT

8.1. CS-SUNN will continue to develop and assess fraud, bribery and corruption risk across her project/programme cycle. Risks assessments, Gap analysis and regular review of vendor/partner agreements will be conducted by the Steering committee or/and Board. These processes will be updated as may be required to ensure that bribery and corruption risks are assessed and addressed at all levels of the organization.



SECTION
NINE



9.0 DATA PROTECTION

Any information provided to CS-SUNN under this Anti-Fraud Policy will be processed in accordance with applicable Data protection laws and for the purposes set out herein. This will include the processing of information to ensure that staff/members act in the best interests of CS-SUNN and that CS-SUNN complies with the requirements of all donor contracts. Such information will also be declared in CS-SUNN's accounts and annual report where required under applicable law or accounting guidelines.



SECTION
TEN



10.0 ASSOCIATED POLICIES AND PROCEDURES

- 10.1. The CS-SUNN Anti-Fraud Policy is linked to and will be read in conjunction with:
- a). CS-SUNN Whistleblowing Policy, and
 - b). CS-SUNN Code of Conduct Policy.



ANNEXURE



I. **Fraud Red Flags**

This list is not exhaustive as the ingenuity of those involved in fraud, bribery and corruption cannot be overestimated:

- a) Abnormal cash payments.
- b) Pressure exerted for payments to be made urgently, or ahead of schedule without appropriate rationale.
- c) Payments being made through a third-party vendor, consultant/supplier - for example, goods or services supplied to vendor, consultant/supplier 'A' but payment is being made, usually to another entity.
- d) Private meetings with public contractors or companies hoping to tender for contracts.
- e) Lavish gifts being offered or received.
- f) A person who never takes leaves, time-off when ill, or insists on dealing personally with specific vendors, consultants/suppliers.
- g) Unexpected or illogical decisions made to accept projects.
- h) An unusually smooth processing of cases where an individual does not have the required level of knowledge or expertise.
- i) Abuse of the decision-making process or delegated powers in specific cases.
- j) Agreeing to contracts, even where the terms or the time period are not favourable to CS-SUNN.
- k) An unexplained preference for certain consultants/suppliers, vendors during the tendering period.
- l) Avoidance of independent checks on the tendering or contracting processes.
- m) Raising barriers around specific roles or departments that are key to the tendering or contracting processes.
- n) Invoices being agreed in excess of the contract, without reasonable cause.
- o) Missing documents or records of meetings or decisions.
- p) CS-SUNN procedures or guidelines not being followed.
- q) Lack of sufficient / independent oversight of practices and procedures.
- r) Payment(s) on behalf of others of high value expenses.
- s) Sudden and significant change in lifestyle.

ADOPTED THIS DAY OF 20

SIGNATURE

SIGNATURE



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