Anti-bribery and corruption policy

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Purpose

This policy sets out principles, rules, and procedures to define, prevent, and address prohibited conduct in all ICoCA activities related to bribery and corruption. ICoCA maintains a **zero-tolerance policy** with regard to corruption, bribery, fraud, and facilitation payments. ICoCA is committed to promoting ethical behaviour by raising awareness, providing guidance, and implementing controls to prevent corruption and fraud across the Secretariat, Board and partner organisations.

Scope

This policy applies to:
- All Secretariat staff (including interns and volunteers), Board members, consultants, and any person acting on behalf of ICoCA.
- All partner organisations, contractors, and suppliers engaged with ICoCA in directly implementing programmes.

References to this policy shall be included in contractual documents, and partners should maintain their own reporting channels for suspected incidents in addition to ICoCA's mechanisms.

Definitions

- **Fraud**: Any act or omission intended to secure an unlawful gain.
- **Active corruption**: Offering, giving, or promising an improper benefit to influence behaviour for undue advantage.
- **Bribery**: Receiving or requesting an improper benefit to act contrary to duty.
- **Facilitation payment**: Payments intended to expedite official actions.
- **Conflict of interest**: As defined in ICoCA's conflict of interest policy; includes any situation where personal or organisational interests could impair independence or loyalty.

Content

a) Basic rules
1. ICoCA prohibits all forms of corruption, bribery, fraud, and facilitation payments.
2. No individual shall offer, accept, or facilitate bribes, either directly or indirectly.
3. Corruption applies to both public officials and private persons.
4. All staff must report suspicions of prohibited conduct immediately.

c) Gifts and hospitality
1. Gifts given and received must be modest, reasonable, and infrequent.
2. Received gifts exceeding CHF 50 (or equivalent) must be declared and where appropriate shared in common areas; cash gifts are never permitted.
3. Staff should always consider whether an offer could be perceived as having an illegitimate purpose; if so, it must be refused and reported immediately.

d) Safety considerations
1. Zero-tolerance measures must not endanger staff, Board members, or stakeholders.
2. Situations where staff are forced into prohibited acts must be documented and reported for review and prevention.

e) Prevention and Awareness

To reduce the risk of bribery and corruption, ICoCA takes the following measures:

Fraud Triangle Approach

ICoCA addresses three key drivers of corruption and fraud:

1. **Opportunity**: Minimised through internal controls, reconciliations, dual approvals, and disciplinary measures.
2. **Rationalisation**: Addressed through awareness, training, and fair treatment of all staff.
3. **Motive**: Managed through transparent remuneration, support mechanisms, and fair organisational practices.

Integration with Conflict of Interest Policy

- All staff and Board members must continue to comply with **ICoCA's Conflict of Interest Policy**.
- Conflicts of interest must be disclosed immediately:
    - Staff → Executive Director
    - Board members → Board Chair
- Annual Conflict of Interest Statements are required for all Board members, and Secretariat staff members.

Finance and Accounting Controls

ICoCA recognises that financial transactions are a key area where corruption and fraud can occur. To prevent and detect such risks, the following measures are in place, **monitored and enforced by the Finance and Administration team**:

1. **Invoice and payment approvals**
    - All invoices, purchase orders, and payments must be reviewed and approved prior to processing.
    - Regular payments require dual approval: one signature from a responsible person in Administration and one from a responsible person in Finance.
    - Certain individual payments may be approved individually by the Executive Director, but these must be fully documented and justified.
2. **Cash handling**
    - Cash transactions are strictly limited.
    - All cash movements must be recorded, justified, and reconciled regularly.
3. **Expense reimbursements**
    - Staff must submit reimbursement requests with full supporting documentation (receipts, invoices, justifications).
    - The finance and administration team reviews and validates all reimbursements to ensure compliance with ICoCA policies.
4. **Internal controls and audits**
    - Regular reconciliations of bank accounts, petty cash, and accounting records are conducted by the finance and administration team.
    - Periodic internal audits are carried out to detect irregularities or deviations from approved procedures.
5. **Reporting Irregularities**
    - Any discrepancies, suspicious transactions, or potential misuse of funds must be reported immediately to the executive director.
    - Staff are encouraged to raise concerns through established reporting channels without fear of retaliation.

These measures are designed to minimise perceived opportunities for fraud or corruption and ensure transparency, accountability, and integrity in all financial matters of ICoCA.

Roles & responsibilities

Executive Director
1. Ensures the dissemination, implementation, and compliance with this policy.
2. Leads internal investigations of allegations.
3. Serves as the sole point of contact for reporting suspected irregularities or misuse of funds.
4. Report serious suspicions to the Board of Directors.

Secretariat staff
1. Comply with this policy and the conflict of interest policy.
2. Identify and report suspected corruption or fraud.
3. Promote awareness of risks within the Secretariat and to partners.
4. **Head of programs**: Identifies and mitigates programme-related risks.
5. **Compliance manager**: Oversees monitoring, complaints handling, and training related to ICoCA member conduct, ensuring alignment with anti-corruption, anti-fraud, and conflict of interest policies.
6. **Head of outreach & communications**: Promotes policy awareness among external stakeholders.
7. **Finance officer**: Supports internal controls, reconciliations, and approval processes.
8. **Administration and HR support**: Provide administrative and office support to the Secretariat, assist with policy dissemination and staff awareness, and act as a point of contact for routine compliance and reporting matters.

Individuals who fail to act or tolerate prohibited conduct may be held accountable.

Handling allegations

a) Reporting
- Suspected acts must be reported immediately to the **Executive Director**.
- Allegations concerning the Executive Director must be reported to the ICoCA Board chair.

b) Investigation
- Investigations are conducted **confidentially, fairly, and impartially**.
- The presumption of innocence applies until the facts are confirmed.

c) Measures
- Secure all documentation, IT systems, and related data.
- Refer criminal acts to the authorities.
- Apply disciplinary measures, including dismissal if necessary.
- Implement corrective measures to prevent recurrence.

d) Follow-up
- Notify donors if the act impacts funded projects.
- Review internal procedures to identify improvements.