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Women Lead Resource Center (WLRC) Anti-Fraud Policy

Introduction

Aims

This Policy aims to prevent, detect and address acts of fraud and corruption involving:

- Staff members holding a WLRC letter of appointment.
- Non-staff personnel, Volunteers assigned and interns.
- Implementing partners and responsible parties engaged/contracted by WLRC and
- Vendors, Service Contract holders, Individual Contractors

Purposes

- To deliver results in an accountable and transparent manner.
- To attract and retain a talented workforce of WLRC.
- To strengthen WLRC Staff /Members capacity (Personal Effectiveness, Motivation and Morale) in order to maintain the WLRC's reputation and national identity)

1.Scope & Application

Women Lead Resource Center (WLRC) has zero tolerance for fraud and corruption, meaning that WLRC staff members, non-staff personnel, vendors, implementing partners and responsible parties are not to engage in fraud or corruption.

WLRC is committed to preventing, identifying and addressing all acts of fraud and corruption against WLRC, through raising awareness of fraud risks, implementing controls aimed at preventing and detecting fraud and corruption, and enforcing this Policy.

This Policy applies to all activities and operations of WLRC, including projects and programs funded by WLRC or implemented by donors.

Definition of Fraud and Corruption

Fraud is a knowing misrepresentation of the truth or a concealment of a material fact to induce another to act to his or her detriment.

Corruption is the act of doing something with an intent to give an advantage inappropriate with official duties to obtain a benefit, to harm or to improperly influence the actions of another party.

Fraud and corruption include the following actions.

1. Processing the cost of personal travel as part of an official travel.
2. Providing information in relation to a medical insurance claim or another entitlement that the claimant knows to be false
3. Accepting hospitality such as meals or entertainment from a vendor.
4. Collusion during a procurement process.
5. Misrepresenting WLRC employment status to obtain a benefit from a government or private sector entity.
6. Forging the signature of a staff member or forging a document.
7. Using another's IT identity or password, or creating false identities/passwords, without consent or authority to manipulate WLRC actions.
8. Falsifying documents, making false statements, preparing false entries in WLRC systems to the detriment of those someone seeks to disfavor, or to discredit a person, programme or the Organization.

2. Fraud Prevention Measures

Fraud Awareness

- Staff members, non-staff personnel, vendors, implementing partners and responsible parties must be aware of their responsibility to prevent fraud and corruption. The project managers are to raise awareness of the Anti-Fraud Policy and Staff Rules and the WLRC Legal Framework. Managers are also required to make non-staff personnel, vendors, implementing partners and responsible parties contracted/engaged by their respective offices aware of this Policy.
- Vendors, Implementing Partners, are made aware of and accept that they are subject to the Anti-Fraud Policy.

Fraud Risk Assessment

Where a high risk of fraud has been identified within the general risk assessment of programmes/projects, an additional and specific fraud risk assessment may be necessary. The aim is to help management to identify and evaluate areas of the programme/project that are most susceptible to fraud.

The fraud prevention and mitigation measures should be monitored for effectiveness over time, and the fraud risk assessment process may be repeated periodically utilizing lessons learned, especially for longer-duration program/projects or where changes are made to the design of the program/project during its implementation

Building fraud prevention into program and project design

When developing a new program or project, it is important to ensure that fraud risks are considered in the program/project design and processes. This is especially important for high-risk program/projects, such as those that are complex in high-risk environments. These program/project risk logs shall be communicated to relevant stakeholders, including donors, implementing partners and responsible parties, together with an assessment of the extent to which risks can be mitigated.

Project Managers are responsible for ensuring that the risk of fraud and corruption is identified during the program/project design phase. They are also to evaluate the impact and the effectiveness of the measures taken to mitigate risks, including systemic monitoring actions. Informed decisions can then be made on additional mitigating actions.

3. Management of the risk of fraud and corruption

The risk of fraud and corruption is assessed and managed in accordance with WLRC's Risk Management Framework.

Managers shall identify and assess the risks in their programme or project areas, including the risk of fraud and corruption, and apply mitigating measures, taking due account of the level of risk involved. These risks shall be communicated to relevant stakeholders, together with an assessment of the extent to which risks can be mitigated.

Managers shall observe in monitoring irregularities and the risk of fraud. Where managers are concerned about the level of fraud risk within a programme, project, or management service agreement activity, they may consult AIT for its consideration.

Internal control system

WLRC may apply the Internal Control Framework and the Operational Guide, which outline the minimum internal control standards that must be observed

Integrity and other best practices

WLRC shall not make a contract to the responsible party, implementing partner or any vendor, that has been debarred by WLRC or any other agency, fund or program, as indicated on the Ineligibility List.

Integrity is a consideration in the recruitment of staff members and the contracting of non-staff personnel. WLRC hiring units should ensure that the Organization is recruiting/contracting individuals that meet the standards of conduct.

Application and loyalty to standards and codes of conduct

For Staffs

- Standards and codes of conduct have been established for staff members and non-staff personnel.
- The standard of conduct encourages the highest standards of professional behavior.
- WLRC staff members must be guided by the standards of conduct prescribed in the Staff Regulations and Rules.
- Project Managers must ensure that all staff members take the Ethics Training course before their involvement in WLRC.

For Vendors

- Vendors, Individual Contractors and partner organizations (POs) participating in a procurement process, accept to abide by the Supplier Code of Conduct. Behaviors that fall short of the required standards are not acceptable.

4.Roles and responsibilities of Staff Members and Non-staff Personnel, Vendors,

- All staff members and non-staff personnel have critical roles and responsibilities in ensuring that fraud is prevented and detected. They are responsible for safeguarding resources and for protecting its reputation. Similarly, all WLRC vendors, implementing partners and responsible parties shall be held to the highest ethical standards.

- **Staff Members and Non-staff Personnel**

- Staff members and non-staff personnel must understand their roles and responsibilities, and how to manage fraud risks.
- Staff members have the obligation to complete all mandatory WLRC trainings, and to report immediately any evidence of practices that indicate fraud or corruption may have occurred.

Project managers are expected to:

- Foster a culture of zero tolerance for fraud and corruption.
- Perform risk assessments to identify potential fraud risks to which their assets, programmes, activities, and interests are exposed.
- Assess the identified risks, select risk-avoidance options, design and implement cost effective prevention, mitigation and control measures.
- Establish/implement measures to prevent the recurrence of fraud.
- Monitor and supervise the performance, working methods and outputs of their staff to ensure that staff is conducting themselves in ways that meet the most ethical and professional standards.

5.Vendors, Implementing Partners, VRC

- **Vendors**

WLRC has a zero-tolerance policy towards the acceptance of any gift or any offer of hospitality from vendors. WLRC staff will not accept any invitations to sporting or cultural events, offers of holidays or other recreational trips, transportation, or invitations to lunches or dinners. WLRC will not accept any benefit such as free goods or services.

Vendors shall be encouraged to cooperate with WLRC auditors and investigators. Vendors and their employees, personnel and agents, have the duty to interact honestly and with integrity to WLRC.

- **Implementing Partners**

The WLRC's implementing partner, or a responsible party must take appropriate steps to prevent fraud and corruption and ensure that anti-fraud and corruption policies are in place and applied to WLRC projects or programs that receive funding from WLRC or Joint Funding from Donors.

- **The Vendor Review Committee**

Vendors, including implementing partners, are subject to the Vendor Review Committee (VRC). The VRC is an internal body tasked with making recommendations. If the VRC finds that a vendor has been involved in proscribed practices, it can recommend sanctions, including debarment. (See Vendor Sanction Procedures).

6.Reporting fraud

Vendors, implementing partners, responsible parties and anyone with information regarding fraud or other corrupt practices against WLRC or involving WLRC staff, non-staff personnel, is strongly encouraged to report this information through the WLRC Investigations Hotline which is managed by

an independent advisory board members on behalf of WLRC to protect confidentiality, and can be directly accessed in different ways.

Details in a report of fraud

In order for investigations to be successful, complaints should be as specific as possible. The report should include details such as:

- The type of alleged wrongdoing.
- When, where and how the wrongdoing occurred; and
- Who was involved and may have knowledge of the matters being reported?
- Relevant documents or other evidence should be included with the report

7. Investigation of allegations by AIT

Audit and Investigations Team (AIT)

AIT will consider fraud and corruption and risk factors in audit planning and reporting, consistent with applicable auditing standards. Proactive investigations may also be initiated by AIT, without awaiting the receipt of allegations.

All allegations of fraud and corruption are taken seriously. Upon receipt of an allegation, AIT will assess the case and conduct an investigation.

AIT also coordinates with other fraud investigation and enforcement offices to ensure the effective investigation of fraud involving external parties, or for investigations involving more than one organization.

8. Action based on investigations

The allegations, if substantiated by the investigation, may result in disciplinary and/or administrative actions or other actions taken by WLRC, depending on the case. The outcomes may

- a) For staff members, disciplinary and/or administrative actions; For Volunteers, standard procedures are followed, with a recommendation made by the Advisory Board
- b) For vendors, service contract holders, Individual contractors and implementing partners, termination of the contract and debarment from doing business with WLRC or partnership;
- c) Issuance of Management Letters to take corrective actions and strengthen internal controls;

9. Remediation and implementation of lessons learned

AIT will also use its collective knowledge gained from lessons learned on audits and investigations to enable WLRC management to be more proactive in dealing with potential systemic weaknesses. When appropriate, AIT will provide briefings and reports on risks facing the Organization and “lessons learned” from investigations to relevant management in WLRC.

In addition, if during an investigation AIT determines that there is a substantial risk to security, or a threat to WLRC personnel or to the Organization’s interest, AIT may inform persons with a need to know of sufficient information about the investigation to allow them to taking mitigating measures.

10. Reporting

WLRC has the high commitment to transparency, including reporting on matters of fraud and corruption.

The WLRC Annual Report will include an overview of actions taken in cases of fraudulent or corrupt practices. For complaints , Call +66625656208(phone) or email to wlrc.myanmar@gmail.com , WomenLeadResourceCenter.WLRC@protonmail.com.

The annual Report on internal audit to the Executive Board contains information on investigations of fraud and other corrupt practices conducted during the reporting period. In addition, reports of cases of fraud and alleged fraud will be annexed to WLRC's annual Financial Report and Audited Financial Statements.