

UNITED YOUTH INITIATIVE FOR AFRICA
ETHICS, FRAUD, ANTI-BRIBERY AND GIFT POLICY

Introduction

The purpose of this policy is to set out the approach to prevent, detect, report and respond to fraud, bribery and corruption. This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, interns, contractors, volunteers, directors, trustees, and any other person associated with United Youth Initiative for Africa. It is our policy to conduct all our business honestly and ethically. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships. Gifts can only be accepted under our public fundraising or resource mobilization purposes.

Policy Statement

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to fraud, bribery and corruption and we are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, we implement and enforce effective systems to counter fraud and bribery. In this policy;

- A. Compliance manager means the person nominated by us to ensure compliance with this policy and is the organization's manager
- B. Third-party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, student customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their supporters (in the case of our student customers) advisors, representatives and officials, politicians and political parties

Procedures and Guidelines

Definitions

Fraud

Fraud is: knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.

Bribery

Bribery and Corruption Policy: A bribe is the offering, promising, giving, accepting or soliciting of money, a gift or other advantage as an inducement to do something that is illegal or a breach of trust in the course of carrying out the activities of the Organization. All forms of bribery and corruption are strictly prohibited. If you need clarification on whether a particular act constitutes bribery, raise it with your supervisor. Bribery includes offering, promising, giving, accepting or seeking a bribe – to dishonestly persuade (someone) to act in one's favour by a gift of money or other inducements.

Corruption

The abuse of entrusted power for private gain, including

- Dishonest or fraudulent behaviour by those in positions of power, such as managers or government officials
- Offering, giving and receiving bribes to influence the actions of someone in a position of power or influence the diversion of funds for private gain.

Examples of Fraud, Bribery and Corruption

Examples of fraud:

Procurement fraud

- Staff colluding with suppliers and ordering and paying for goods or services that are not required, have not been delivered or are charged at an excessive rate.
- Staff or third parties create false invoices in order to obtain payment for goods and services that have not been supplied.
- Staff creating phantom suppliers.

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- Staff or third parties alter supplier payment details to divert supplier payments to their own bank account.
- Staff awarding a contract, or preferential terms, to a supplier in return for payments, personal discounts, commission or other benefits or awarding a contract to relative or other connected parties.
- Staff falsifies inventory documents to hide goods diverted during transit or taking items from stores.

Expenses Fraud

- Staff claiming expenses or allowances to which they are not entitled, including by falsifying receipts.
- Staff or contractors falsifying travel and subsistence or other expense claims.

Payroll Fraud

- Staff manipulate the payroll system, for example by creating non-existent employees, to make payments to themselves or others.
- Staff or temporary staff making false or inflated claims for overtime or flexible working.

Grants Fraud

- Grant recipients not spending grant funds on the purposes intended or keeping funds for personal use and falsifying records to support false claims.
- Staff or third parties submitting false applications from real or fictional individuals or organisations for grants.
- Services to beneficiaries not taking place as intended and reported.

Gifts and Hospitality

Gift Acceptance Policy: Whereas UNIIYA actively solicits donations, gifts and grants to further the mission of the organisation, and whereas there is the potential for controversy if certain gifts are accepted, the organisation has adopted the following Gift Acceptance Policy:

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When considering whether to solicit or accept gifts, the organization will consider the following factors:

- I. Values whether the acceptance of the gift compromises any of the core values of UNIYIA
- II. Compatibility whether there is compatibility between the intent of the donor and the organization's use of the gift
- III. Public Relationships whether acceptance of the gift damage the reputation of UNIYIA
- IV. Primary Benefit whether the primary benefit is to UNIYIA, versus the donor
- V. Consistency is acceptance of the gift consistent with prior practice.
- VI. Form of Gift is the gift offered in a form that UNIYIA can use without incurring substantial expense or difficulty.
- VII. Effect on Future Giving—will the gift encourage or discourage future gifts?

All decisions to solicit and/or accept potentially controversial gifts will be made by the UNIYIA COO in consultation with the Executive Director and Board of Advisors. The primary consideration will be the impact of the gift on the organization.

For Employees: our organization's gift policy is a no-gift policy unless the gift is given as a donation to support the organization's mission and vision. To avoid any conflict of interest or the need for our employees to examine the ethics of acceptance, our employees shall not independently accept gifts from partners, potential collaborators, corporations and potential employees or any other individual or organisation unless formally agreed between UNIYIA. The following are also to be considered:

- Gifts should not be offered to, or accepted from, government officials or representatives, politicians or political parties, without the prior approval of the COO.
- We require that any gifts that may have a monetary value of GHC1000 or more be declared to the Compliance officer whether or not the gift meets the requirements to be called a gift.

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- We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered. The decision of the compliance officer shall be final in this regard.

Gift policy exemptions:

- gifts such as t-shirts, pens, etc. that employees obtain, as members of the public, at events such as conferences, training events, and seminars, that are offered equally to all members of the public attending
- cards, thank you notes, certificates, or other written forms of thanks and recognition.

If an employee receives a gift, if possible/appropriate the gift is returned to the sender to clarify the intentions behind the gift. If not appropriate, the said gift will be directed towards our charity work.

Any employee who breaches this policy will face disciplinary action, which may result in dismissal or termination of the contract for gross misconduct. A breach of this policy may amount to a criminal offence under the law, and United Youth Initiative for Africa reserves the right to refer any person suspected of breaching this policy to the authorities for prosecution.

Facilitation Payments and Kickbacks

- We do not make, and will not accept, facilitation payments or "kickbacks" of any kind.
- Facilitation payments, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example by a government official).
- Kickbacks are typically payments made in return for a business favour or advantage.

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- You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the compliance manager.

Record-Keeping

- We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.
- You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.
- All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

Training and Communication

- We will communicate this policy to all employees, volunteers, and third parties involved in our activities.
- Training on this policy forms part of the induction or onboarding process for all new employees, and regular training will be provided as necessary for all employees to ensure their awareness and understanding of this policy.
- We encourage employees to ask questions about any aspect of this policy and to report any suspected violations.

How to Raise A Concern

- You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes fraud, bribery or corruption, or if you have any other queries, these should be raised with your line manager or the compliance manager as appropriate.

What To Do If You Are a Victim Of Fraud, Bribery Or Corruption

- It is important that you tell your line manager or the compliance manager as soon as possible if you suspect that you have been a victim of fraudulent activity, you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

Protection

- Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they are mistaken.
- We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in fraud, bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential fraud, bribery or other corruption offense has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the compliance manager immediately.

Breaches of This Policy

- Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

Your Responsibilities

- You must ensure that you read, understand and comply with this policy.
- The prevention, detection and reporting of fraud, bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy

