



Fraud and Corruption Prevention Policy and Whistleblower Mechanism

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GLOSSARY

Allegation - A statement or accusation by a person that an act of fraud has or may have been committed. This does not require evidence of the offence or identification of suspects, but there must be some stated basis for the accusation.

Conflict of interest - A situation in which the impartiality of an employee in discharging his/her duties could be called into question because of the potential, perceived or actual improper and impermissible influence of personal considerations, financial or other.

External fraud - Fraud committed against GAIN by an external party, for example the employees of a partner or supplier.

Fraud - Any action intended to deceive another party in order to: improperly obtain a financial advantage or other benefit; avoid an obligation; or cause loss to another party. This involves being deliberately dishonest, misleading, engaging in deceitful behaviour, or acting under false pretenses.

Corruption - Offering, giving, receiving or soliciting, directly or indirectly, anything of value to improperly influence the actions of another party. Corruption can take the form of active and passive bribery, facilitation payments, material or intangible benefits, undue advantages or acceptance of gifts, donations, nepotism, misappropriation of funds for personal gain, or coercion.

Immediate dismissal - The immediate termination of employment subject to local labour laws. The misconduct has to be so serious that according to all circumstances and the rules of good faith, continuation of the employment cannot be requested.

Internal control - A process, effected by the governing body, management and other employees, designed to provide reasonable assurance that risks are managed so as to ensure the achievement of the organization's objectives.

Internal fraud - Fraud committed directly against GAIN by a Staff Member.

Investigation - A search for or collation of evidence connecting or tending to connect a person or body with conduct that infringes any applicable laws or GAIN policies, procedures and guidelines.

Partner – An individual, an organization, corporation or other entity to which GAIN grants monies or with which GAIN has a contractual relationship.

Risk assessment - A process that analyses the risks, including fraud risks that may prejudice or prevent achievement of organizational objectives, and that determines whether those risks are to be prevented, mitigated, transferred or accepted.

Staff Member - For purposes of this Policy, all individuals who are a party to a contract of employment or consultancy with GAIN, including interns and volunteers, and individuals seconded by other organizations, as well as GAIN Board Members and officers are subject to this Policy regardless of where they are located.

Whistleblower - A whistleblower is a person who raises a concern about or reveals misconduct such as fraud occurring in a workplace or in the organization. At potential personal risk, they "blow the whistle" on workplace wrongdoing. Due to the risk of reprisal, organizations need have a process in place to ensure that whistleblowers are protected from unfair reprisal and receive support.

1. PURPOSE

The GAIN Board through the Finance and Audit Committee (FAC) and Operations Committee has mandated the creation of a Fraud and Corruption Prevention Policy to better manage the risks the organization faces.

Managing the risk of fraud is an integral part of the Operations Committee responsibilities and it has been decided to strengthen controls to manage risk. Additional measures include regular risk reviews by Operations Committee, this Fraud and Corruption Prevention Policy and a Code of Conduct. Through these measures, GAIN seeks to be an organization that is accountable, transparent and ethical in its management and governance, and that retains the confidence and trust of its members, staff, and donors.

The adverse effect of corruption and fraud on the effectiveness of global health or development projects and activities is widely recognized and efforts are underway to prevent, detect and punish corruption and fraud associated with development assistance. The aim of this Policy is to safeguard the reputation and financial viability of GAIN through improved management of fraud risk and prevention of corruption. The Policy sets out explicit steps to be taken in response to reported or suspected fraud or corruption, as well as organizational measures that will be taken to prevent or minimize such risks. The Policy has been developed based on good practice examples of fraud risk control strategies and of fraud and anti-corruption response plans found in the public and not-for-profit sectors, and on the specific needs and requirements of GAIN as a global organization.

The objectives of this Policy are to:

- (i) affirm and communicate GAIN's formal adoption of a policy to prevent and combat fraud and corruption in its programs and operations;
- (ii) describe the ongoing efforts and processes of GAIN in this area;
- (iii) outline the measures that GAIN will be taking in implementing this Policy.

2 SCOPE AND APPLICABILITY

This Policy applies worldwide to all staff members, directors and officers of GAIN or its affiliated entities, whether permanent, fixed-term or temporary including consultants, agents and contractors. This Policy applies to GAIN-funded programs and activities whether implemented directly by GAIN or by an implementing agency or other grantee entity. GAIN will continue to look to improve its internal controls, including controls inherent in or pertaining to its program/project activities, so as to ensure that it is effective in preventing, detecting and investigating, fraudulent and corrupt practices.

This Policy is an integral part of GAIN's internal control policy framework and should be read and applied in conjunction with the GAIN Code of Conduct, and GAIN Accounting

Standards and Procedures. In addition, the definitions that appear in the Glossary are to be interpreted within the context of this Policy.

3 POLICY STATEMENT

GAIN complies with applicable Swiss law and the laws of the countries in which it operates. GAIN takes a zero-tolerance position with respect to fraud and corruption and prohibits corruption in any form, directly or indirectly. Zero tolerance means that GAIN will investigate all allegations falling under the scope of this Policy and apply appropriate sanctions where the allegations are substantiated.

GAIN is committed to its donors, partners and contractors to adhering to the highest standards of probity and accountability in the use of its funding and takes a zero-tolerance stance with respect to cases of fraud and corruption by strengthening its governance, internal controls and risk management practices.

GAIN shall take all possible actions to protect from reprisals individuals who help reveal corrupt or fraudulent practices in GAIN projects or grants and individuals, as well as individuals and entities subject to unfair or malicious allegations.

4 ANTI-CORRUPTION PRINCIPLES

Corruption can have internal or external causes. External corruption, for example, occurs when a government official demands a bribe; misappropriation of funds by a Staff Member would be an example of internal corruption. GAIN prohibits all forms of corruption and in particular but not limited to the following.

4.1 Bribery and Facilitation Payments

GAIN prohibits:

- The offering, promising and granting to any person or organization, including government agencies, officials, private companies and employees of private companies, of an undue advantage for one's own benefit or for the benefit of a third party.
- Accepting, demanding or expecting from any person or organization, including government agencies, officials, private companies and employees of private companies, an undue advantage for oneself or for a third party.
- Facilitation payments that are made to expedite bureaucratic procedures or other business arrangements that have been paid for but not delivered.

GAIN prohibits the payment of facilitation payments except under the following strict conditions and subject to obtaining the prior approval of the GAIN Operations Committee:

- Failure to make the payment would create a risk to an employee (or his/her agent) personal health or safety or physical well-being.
- Human lives are at stake if payment is not made in which case risk needs to be weighed against compliance to this Policy.

4.2 Gifts, Hospitality and Expenses

GAIN recognizes that fostering good relationships with business partners and stakeholders is important to its continued success. The provision and receipt of modest gifts and entertainment, and the incurring of modest expenses, are acceptable in principle, provided that they are reasonable and transparent. The following should be considered as guidelines.

- I. GAIN prohibits the offering or accepting of gifts which exceed US\$ 300 in value. Additionally, any gifts received, should where possible be shared within GAIN to avoid the perception that a staff member is directly benefiting.
- II. GAIN permits the acceptance of hospitality provided that it does not imply a possible influence on the accomplishment or outcome of projects or business relationships. Staff members are required to use their good judgment before accepting a gift or hospitality. In the event of doubt, staff members should always seek approval from their supervisor.

In the context of corruption, a gift is a material or financial benefit offered, given, solicited or received in the expectation of receiving a benefit in return. Gifts and hospitality may be used to facilitate corruption, or may give the appearance of corruption. Gifts may take the form of cash, presents, as well as political or charitable donations. Hospitality includes meals, hotels, flights, entertainment and sporting events. The local context of countries and hospitality/courtesy conventions where GAIN is operating should be considered when applying this Policy.

Example

It is common practice that a business partner offers to pay for a meal whilst negotiating an agreement, which is acceptable provided it is reasonable and transparent. If the partner also offers to pay for hospitality which is non-work related (i.e. a weekend of golf at St Andrews) with expectation that a contract will be signed shortly after, then the staff member should refuse as this purports a strong perception of a form of corruption. However, if the partner invites GAIN staff member along with a number of other partners to weekend of golf as part of its global marketing, then the individual can only accept if approved by the supervisor. In such cases the supervisor when approving should copy the Chief Financial Officer (CFO) who will log such cases.

4.3 Conflicts of Interest

Conflict of interest occurs when a Staff Member has a private interest that prejudices the integrity and unbiased execution of his/her duties. Private interests include any advantage to oneself or one's family, relatives, friends and persons or organizations with which one has or had business or political relations. Potential, actual or suspected conflict of interest should be disclosed by staff members to the Chief Financial Officer or using the reporting mechanisms as per this Policy.

5 COMMITMENT TO IMPLEMENT A CORRUPTION PREVENTION PROGRAM

To demonstrate GAIN's commitment to a zero tolerance policy towards fraud and corruption the following steps have been taken:

- The Policy has been approved by the Operations Committee and GAIN Board.
- The Policy is an integral part of GAIN Employees Terms and Conditions.
- The Policy is embedded in GAIN's operations.
- All sub grants will include clauses referring to GAIN's Fraud and Corruption Prevention Policy.

The policy recognizes that everyone in GAIN has a responsibility as well as an obligation to contribute to the management of fraud and corruption risk. Therefore, GAIN has devised a strategy with five major facets to underline its commitment and to ensure compliance with the Policy.

5.1 A Culture of Integrity and Ethics

The most persuasive and effective method of preventing fraud is the promotion by EMC and Operations Committee of an ethical and transparent environment that encourages Staff Members at all levels to actively participate in protecting the organization's reputation and resources.

This involves:

- A clear statement of ethical values in the GAIN Code of Conduct which all Staff Members have an obligation to comply with and promote with third parties, and which the organization applies and enforces consistently;
- Establishing, disseminating and enforcing this Policy, including sanctions for wrongdoing;
- Clarifying and addressing conflict of interest cases;
- Establishing and applying personnel policies that focus on the honesty and integrity of employment candidates and require background checks sufficient to the level and sensitivity of the position;
- Maintaining staff morale, reasonable working hours, and common basic standards in local working conditions.

5.2 Risk Management and Internal Control

Risk management is at the heart of ensuring effective compliance with this Policy. In 2012, GAIN conducted a comprehensive review of its organizational risks with a major consulting firm and the results were shared with the EMC and approved by the FAC.

The Operations Committee is responsible for assessing risk on a regular basis and for taking appropriate mitigation steps to reduce the organization's risk profile. GAIN management provides regular updates on risk to the FAC. Additionally, on a 6 monthly basis the FAC receives management responses and follow-up actions to all internal and external audit reports which identify weaknesses in internal controls, policies and procedures.

The CFO is accountable for the adequacy and effectiveness of the controls in place in the organization and responsible for promoting the deterrence and prevention of fraud by evaluating the effectiveness of internal controls, and reporting periodically on their adequacy to the Operations Committee and the FAC. The responsibilities of the internal audit function also extend to examining and evaluating the adequacy and effectiveness of controls of GAIN partners to mitigate the risk of fraud and corruption.

5.3 Awareness and Training

Awareness and training underpin fraud and corruption prevention and detection. GAIN will ensure that all employees are aware of their responsibilities for fraud control and ethical behaviour. As part of the induction program new staff will be introduced to the following subjects as they relate to corruption and fraud:

- Definition of corruption and fraud – with GAIN examples to illustrate the breadth of fraud and the fact that it can involve the pursuit of tangible and intangible benefits;
- The need for ethical behaviour and the fact that fraud avoidance is everyone's responsibility;
- How to identify corruption or fraud;
- Steps to take if corruption or fraud is reasonably suspected;
- Responsibilities for handling allegations and inquiries into cases of fraud in GAIN;
- The role of the Executive Director, the COO, the CFO, the Senior Director Program Operations and Management, GAIN's legal staff, Operations Committee, Internal Audit and the FAC;
- Available remedies and measures to be applied when corruption/fraud is established;
- Measures to ensure that third parties are aware of GAIN's Anti-Fraud and Anti-Corruption Policy.

5.4 GAIN Grantees and Partners

The success of an anti-corruption program is determined by the degree to which it is supported by all relevant Partners. GAIN will work closely with all its Partners in order to avoid fraud and corruption issues. Prior to granting funds, GAIN will verify the integrity of the grantee through a due diligence process. GAIN will check the control mechanisms of the grantee and its management and administration capacity. The agreed project targets and activities and amount of funding available are set out in detailed grant agreements. Grantees are also contractually bound by control mechanisms such as providing regular program activity and financial reports.

All GAIN programs are subject to regular program visits to monitor program progress and ensure compliance with contractual and reporting obligations. GAIN's Internal Audit function is mandated by the FAC to conduct and report on financial audits of its partners and this represents a key component in ensuring GAIN's commitment to this Policy.

To emphasize GAIN's zero-tolerance of corruption and facilitate sanctioning, all GAIN grant agreements and other contracts include an anti-corruption clause that prohibits the Executing Agency or contracting party to make, offer or secure promises to any party, nor solicit or accept directly or indirectly for himself or herself or for any other party any gift, money, benefit, assistance or in-kind advantage: (i) in contravention of Swiss, United Kingdom, United States, local applicable law of the grantee country or any applicable law or regulation or the United Nations Convention Against Corruption and any implementing laws in any country; (ii) to induce any government employee or official to commit any act in violation of his or her lawful duty; (iii) to obtain or retain business for, or direct business to, any individual or entity; (iv) without the express consent of the government for which the employee or official works; and (v) that is not reasonable, bona fide, and directly related to the Executing Agency's activities.

5.5 Oversight Process

Independent reviews by external auditors, a statutory requirement under Swiss Law, and by the Internal Audit will examine the effectiveness of internal controls and review operations for evidence of fraud. The results of such reviews will be reported directly to the Executive Director and the FAC, and an update on the agreed action plan will be provided to the following FAC meeting.

6 REPORTING FRAUD OR CORRUPTION CASES

6.1 Decision Making Structure

The Chief Financial Officer (CFO) has been delegated overall responsibility for the organizational response in the case of a reported or suspected fraud. The Operations Committee will be informed of all developments related to fraud/corruption cases and will be involved when there is a need to escalate the process, for example by involving

the police. Care should be taken to ensure that those involved in overseeing fraud response do not have managerial responsibilities in the area(s) affected.

6.2 Reporting Allegations of Fraud and Whistleblowing process

GAIN Staff Members' Responsibility

Staff members should conduct themselves with integrity and appropriately in the use of GAIN resources. They should be aware of the potential for corruption or fraud, and should report any reasonably suspected fraud or corruption. Concerns which should be reported include, but are not limited to, staff committing or attempting to commit:

- Any dishonest or fraudulent act;
- Forgery or alteration of documents or accounts;
- Misappropriation of funds, supplies or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Profiting personally from an official position or enabling family members/others to do so;
- Disclosure of official activities or information for advantage;
- Accepting or seeking value from third parties by virtue of official position or authority;
- Theft or misuse of property, facilities or services.

External party actions which should be reported include:

- Being offered a bribe or inducement by a partner or supplier;
- Receiving fraudulent (i.e., intentionally inaccurate, rather than erroneous) invoices from a supplier;
- Known instances of corruption, deception or misuse by a supplier or partner;
- Any of the concerns listed in reference to GAIN Staff Member.

If Staff Members become aware of a suspected fraud or corruption they should take note in writing of any pertinent details, including what was said or done by whom, the date, the time, the location and the names of the individual(s) involved. Staff Members **should not:**

- Contact the suspected perpetrator to get facts or demand restitution;
- Discuss the case facts or allegations with anyone outside of the organization;
- Attempt to personally conduct investigations or interviews.

GAIN Managers' Responsibility

If informed of fraud/corruption, managers should listen carefully and, with respect to staff, ensure that every report is treated seriously and sensitively, and give every allegation a fair hearing. Managers should obtain as much documentation and information as possible regarding the alleged fraud, including any notes or evidence, and they should reassure Staff Members that the information they provide will be

treated as confidential and they will be protected and will not suffer any reprisal for having reported allegations made in good faith.

Managers are required to prepare a written report of the details of any suspected fraud that has been reported to them, and provide it to the CFO. Managers should not confront the alleged perpetrator or carry out an investigation themselves. Instead, the matter should be reported immediately to the CFO. If the CFO is unavailable, then the manager should report to the Senior Director, Program Operations and Management.

It should be noted that all managers should regularly review the control system in their area of work to satisfy themselves that they continue to operate effectively.

6.3 Internal Reporting

GAIN Staff Members should report any suspected fraud to their line manager or directly to the CFO by email, telephone or face-to-face, in order of preference. Please note:

- No time should be lost in reporting the suspected fraud;
- All information provided will be treated as confidential.

If the CFO is not available Staff Members should report to the Senior Director, Program Operations and Management.

All reasonable allegations will be treated seriously and systematically, and will be properly investigated. The CFO or Senior Director, Program Operations and Management will determine the need to involve GAIN's legal staff and Internal Audit in any investigation. During investigation, confidentiality, in so far as possible, will be maintained for all reports made in good faith. However, if criminal activity is to be reported to the police, the identity of the person reporting may eventually have to be disclosed to enable external investigators or the police to pursue criminal investigation effectively.

A different process is required for allegations that involve members of the Operations Committee: Executive Director, Chief Financial Officer, Chief Investment Officer and Senior Director, Program Operations and Management, Director of MLR and Special Advisor, Global Programs. If the CFO or Senior Director, Program Operations and Management, the CIO, the Director of MLR or the Special Advisor is thought to be involved then the report should be sent directly to the Executive Director. If the allegation involves the Executive Director, then the CFO informs the FAC Chair, who will take appropriate action in the spirit of this Policy.

If the allegation concerns collective action by the Operations Committee the report should be sent to the line manager who will inform the FAC Chair who will again take appropriate action in the spirit of this policy.

If an allegation is determined to have been made frivolously, in bad faith, maliciously, for personal gain or for revenge, disciplinary action may be taken against the person making such an allegation.

6.4 Protection of Whistleblowers

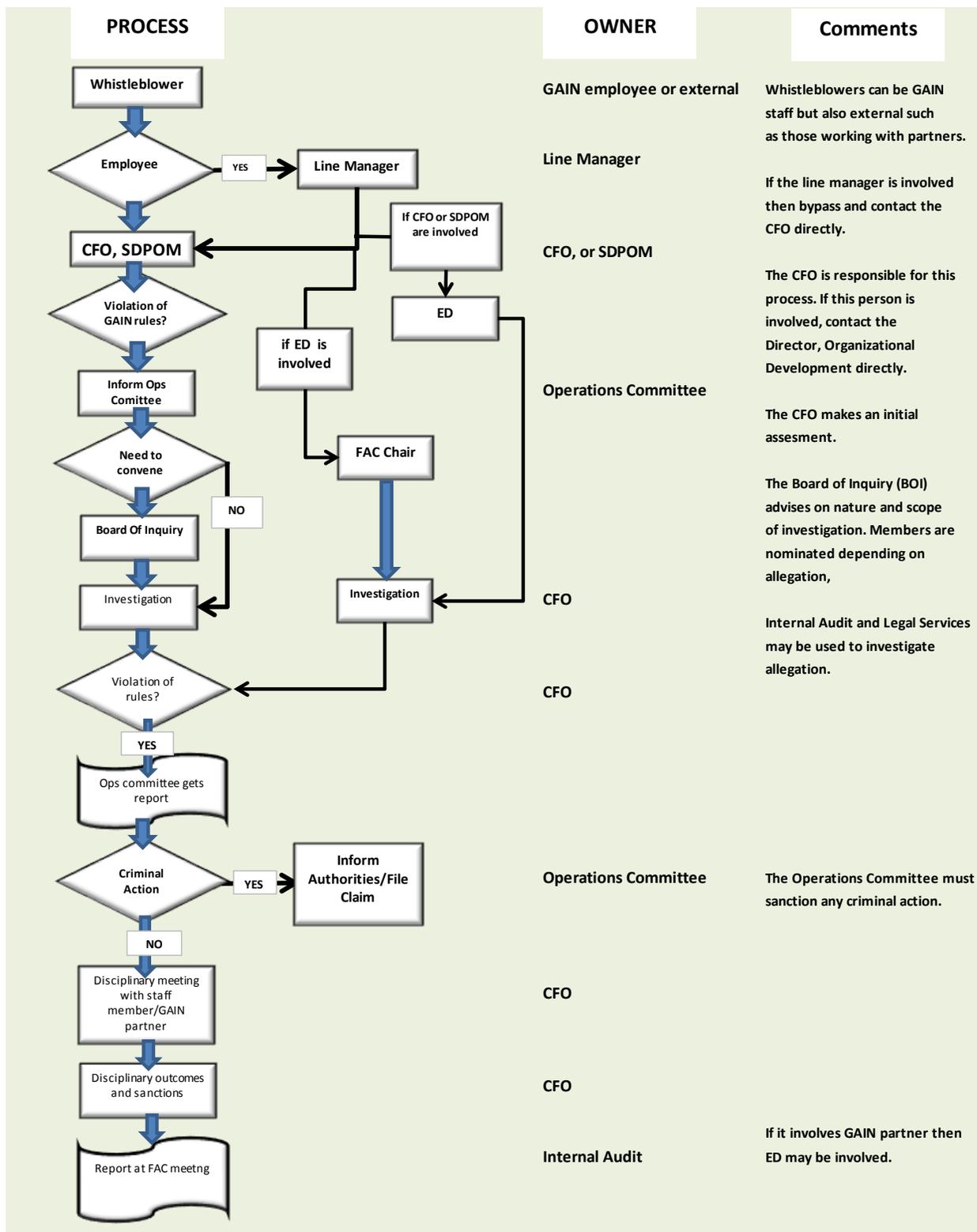
No officer, director, or employee may take any action that is harmful to an employee, or discharge, demote, suspend, threaten, harass or in any manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee:

1. To report any matter that the employee reasonably believes must be reported under this Policy;
2. To provide information, or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of applicable law or corruption, when the investigation is brought by a governmental, regulatory, or law enforcement officer, a person with supervisory authority over the employee, or such other person working for GAIN who has the authority to investigate, discover, or terminate improper conduct.

Any employee who has reason to believe that he or she has been subject to retaliation for making a report or participating in an investigation under this Policy must immediately report such alleged retaliation. Any employee who retaliates against another employee for making a report or participating in an investigation under this Policy will be subject to disciplinary action, up to and including termination of employment.

6.5 Determining the Appropriate Course of Action

Figure 1 – Whistleblowing process



The CFO after being informed of an allegation will make a preliminary assessment and determine the course of action appropriate to the seriousness of the alleged offence. As

a matter of principle, once it is decided that an alleged fraud or corrupt practice needs to be investigated, then the CFO will disclose all relevant information to the Operations Committee.

The following are key steps in any process to substantiate any reported allegations:

CFO's Responsibility

Investigate – A Board of Inquiry (BOI) will be convened to assist the CFO in determining the nature and scope of the investigation process. The BOI will comprise three staff members (not including GAIN's legal staff and Internal Audit) who are selected by the CFO each time there is an allegation of fraud. The persons selected for the BOI will vary depending on the expertise required in relation to the alleged fraud.

The allegation will be investigated and the individual(s) concerned informed of the allegations against him or her, and the course of action to be taken. At the same time the CFO will ensure that all information in the possession of the individual suspected is secured for investigation. If appropriate to safeguard GAIN during the investigation period, the individual alleged to have committed the fraud may be taken out of his/her position. This may mean the individual is put into another position, or put on leave with pay, leave without pay, or suspension.

Collect Evidence

Depending on the magnitude and the complexity of the offense, investigations will be carried either in-house by GAIN's legal staff and Internal Audit or by external parties such as external audit firms or where deemed appropriate, by the police. The involvement of external parties must be approved by the Operations Committee.

Report

Ensuring a report is issued on a timely basis detailing the findings and conclusions of the investigation including recommendations for action to be taken. The report will only be disclosed to those with a legitimate need to know. This is important to avoid damaging the reputation of those suspected of wrongdoing and subsequently found innocent, and to protect GAIN from potential civil liability and loss of reputation and goodwill.

Action

In all cases the course of action will be determined in consultation with the Operations Committee, and GAIN's legal staff.

6.6 Other Potential Actions

- The CFO, in consultation with Internal Audit, will mitigate the risk of future losses by immediately adjusting procedures in order to protect assets and to preserve

evidence, including, if necessary, suspending payments (such as salary or invoices).

- The CFO will inform relevant insurers immediately of any loss or damage to GAIN insured property.
- Internal Audit will notify the External Auditors.
- Depending on the legal status of the GAIN office, GAIN may have a legal obligation to report the case to the appropriate government body in order to protect GAIN's reputation or legal status.

6.7 Managing External Relations

In the case of substantiated fraud, GAIN will take immediate steps to inform external stakeholders as appropriate. Where an investigation confirms that an act of fraud was committed, the Executive Director, in consultation with the Operations Committee will disclose the details of the fraud, the assets/resources affected, and the efforts being made to remedy the situation to any partner or donor with an interest in the affected area. This must be done in a timely manner and with great care to be transparent and responsible. GAIN will release information only when it is approved by the Executive Director, in consultation with the CFO and GAIN's legal staff. The Director of Communications will retain a complete record of any information released, including the content and the recipient.

6.8 Recovering Assets

Where GAIN has suffered pecuniary loss or loss of other material assets, best efforts will be made to seek and obtain restitution from the individual(s) responsible for the corruption or fraud including taking legal action.

6.9 Disciplinary Action

Where an investigation reveals that a GAIN Staff Member has committed fraud, the CFO in consultation with the Senior Director, Program Operations and Management will pursue disciplinary or legal action. Disciplinary action for fraud or corruption, unless prevented by local legal restrictions, will result in immediate termination of employment and for Partners immediate termination or suspension of the Grant or contract.

Disciplinary action could also be brought against supervisors whose failures have contributed to the commission of fraud/corruption or a Staff Member deliberately making an allegation in bad faith.

6.10 Follow-up Actions

Following a case of corruption or fraud, the CFO will ensure that all managers and staff in the affected area as relevant are debriefed on the process and outcome of the

investigation. There should also be a follow-up with the individual(s) who reported the initial suspicion of fraud, to provide assurance that their claims have been taken seriously.

Depending on the circumstances, the Executive Director will consider the need for communication with staff, donors and partners on a larger scale. The Executive Director will ensure that the organization conducts a thorough review of operating procedures in the areas affected by the fraud and that improvements are made where necessary. Lessons learned will be disseminated throughout the organization, where applicable, to strengthen the system of internal control and to foster an anti-fraud culture. A report on actions taken will be submitted to the FAC.

7 Related Policies for Further Guidance

The GAIN Fraud and Corruption Prevention Policy is to be incorporated by reference into all instruments regulating the employment, contractual or institutional relationship between GAIN and natural or legal persons, and is to be read and applied in conjunction and consistent with the following resources:

- GAIN Code of Conduct;
- GAIN Employees Terms and Conditions;
- GAIN Accounting Standards and Procedures.

8 Contact Details

Contact details for all staff are found on the GAIN Intranet. In addition, for those people outside GAIN wishing to report fraud or corruption the following contact details are provided:

Dougal Freeman

Chief Financial Officer
Global Alliance for Improved Nutrition
Rue de Vermont 37-39, 1202, Geneva, Switzerland

E dfreeman@gainhealth.org

T: +41 22 749 1516

Jana Jauffret

Senior Director, Program Operations and Management Global Alliance for Improved Nutrition

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Pierre Henchoz

FAC Chair

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ANNEX 1

The following examples are cited to illustrate the policy and should not be considered in an exhaustive list of items falling under this Policy.

EXAMPLES OF FRAUD

EXAMPLE 1

You have become aware that a person involved in a GAIN funded procurement process has taken inducements from one of the bidding vendors.

Next steps – If you are a GAIN staff member, then either inform your supervisor or directly contact the CFO or, if he is unavailable, the Senior Director, Program Operations and Management. If the supervisor is the person alleged to have taken an inducement then always go directly to the CFO; never confront the person you suspect of committing the fraud.

If you are employed by a GAIN partner then you should contact the CFO.

In both the above cases, GAIN will ensure confidentiality is respected, in so far as possible, for all reports made in good faith. However, if criminal activity is to be reported to the police, the identity of the person reporting may eventually have to be disclosed to enable external investigators or the police to pursue criminal investigation effectively.

EXAMPLE 2

A GAIN staff member has asked you to process a travel claim which includes items paid for by GAIN such as hotel bills.

Next steps. Discuss the travel claim with traveler to ensure this is not an innocent mistake. If the issue is not resolved then inform your supervisor that you suspect the person is making a false claim. In the situation, where it is your supervisor that is making the false claim then inform the CFO directly.

If you have reason to believe that you have been subject to retaliation for making a report, immediately report such alleged retaliation to the CFO. GAIN considers retaliation against another employee for making a report or participating in an investigation under this Policy to be a serious offence and the person will be subject to disciplinary action, up to and including termination of employment.

ANNEX 2: Terms of Reference of the Operations Committee

Terms of Reference for the Operations Committee

Operations Committee	The Operations Committee (OPS) is responsible for the overall day-to-day management of the organization, and ensuring that the strategic priorities are being pursued and met. Operations Committee reviews the performance of the organization and decides on strategic shifts or any important adjustments to be made during the course of the year and in between board meetings.
Membership	Marc Van Ameringen, Executive Director Steve Godfrey, Chief Investment Officer Dougal Freeman, Chief Financial Officer Jana Jauffret, Senior Director, Program Operations and Management/Secretary of the Operations Committee Arnold Timmer, Senior Advisor, Global Programs Management Lynnette Neufeld, Director, MLR
Coordination	Executive Director's Office (EDO)
Terms of reference	<p>Ensuring Strategic Alignment and Setting Priorities for GAIN</p> <ul style="list-style-type: none"> - Define all major strategic issues facing GAIN - Ensure that the work of the organization is aligned with GAIN's strategic direction - Review the Initiative's strategies and makes decisions on the choice of programs and direction of the Initiatives - Approve strategies and sub strategies - Approval of new programs and making changes to programs (revising or closing). <p>GAIN's Positioning and Branding</p> <ul style="list-style-type: none"> - Makes decisions regarding GAIN's positioning and branding - Reviews policy papers, position papers and communication plans - Defines GAIN's key relationships with external stakeholders and makes decision regarding GAIN's engagement with strategic partners <p>Monitoring GAIN's Performance</p> <ul style="list-style-type: none"> - Monitors the performance through a quarterly review of performance of the program portfolio, and a bi-annual review of the Initiatives performance - Reviews and approves performance and evaluations reports prepared by MLR and provide approval for the release to the Board and to their release to the donors and specific audiences. <p>Financial Management</p> <ul style="list-style-type: none"> - Strategic oversight of the income and expenditures - Provides the framework for the Program of Work and Budget (PWB), and approves the yearly PWB and multiyear financial planning - Reviews the GAIN Budget forecasts during the course of the fiscal year as well as the financial reports prepared by the CFO, and make decisions in regards to the re-allocation of the budget if necessary. - Review expenditures against donor budgets and PWB and overhead cost on a regular basis <p>Organizational Structure and Staffing Oversight</p> <ul style="list-style-type: none"> - Review the organization structure and staffing plans and approve changes in alignment with budget - Internally approved opening of country offices prior to Board approval <p>Review of Committee Reports</p> <ul style="list-style-type: none"> - Reviews the Committee report and provides feedback /makes decisions on follow-ups requested by the Committees <p>Ensuring the enforcement of the Whistleblower Mechanism, Fraud and Corruption Prevention Policy</p> <ul style="list-style-type: none"> - Reviews Reports from the Board of Inquiry (BOI) - Ensures appropriate actions are taken <p>Approval of New Policies and Procedures</p> <ul style="list-style-type: none"> - Reviews and approves new policies or procedures to facilitate the delivery of GAIN commitments. <p>Regular Risk Assessment Review</p> <ul style="list-style-type: none"> - Reviews the Risk assessment reports on regularly and makes decisions on measures taken <p>Board meeting preparations and Board matters</p> <ul style="list-style-type: none"> - Agrees and approves Board agendas and board documents - Agrees and takes action on various Board related matters
Meetings Frequency:	Meeting every second week or as required Quarterly full day meeting, and two retreats per year Monthly meeting with the Global Program Directors
Dissemination:	Actions and decisions with EMC/CMs and communication at staff meeting on major organizational outcomes.
Reporting to:	Executive Director