

Anti-Fraud, Bribery and Corruption Policy

Prova Society



Prova Society

Approved by: Executive Committee (EC)

2023

Prova Society

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Prova Society’s Anti-Fraud, Bribery and Corruption Policy of

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Md. Emsadul Islam
 Chairman
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I. INTRODUCTION

PROVA SOCIETY is a non-government voluntary organization and operates following principles of neutrality, non-discrimination, transparency, according to its core values: responsibility, impact, enterprising-spirit and inspiration.

PROVA SOCIETY is committed to shape practices and influence policies in humanitarian and development settings in order to impact lives of people and their communities. PROVA SOCIETY aims to enable better and more effective decision making by generating and promoting knowledge, tools and practices for humanitarian and development stakeholders.

The commitment of PROVA SOCIETY is guided by the following four core values:

- **Responsibility:** we contribute to the efficient and responsible delivery of aid with the means and the resources that have been entrusted to us.
- **Impact:** we are committed to promoting better aid practices and policies to support the communities and the people with whom we engage.
- **Enterprising-spirit:** we are enterprising and engage in our work with a spirit that creates value and overcomes challenges.
- **Inspiration:** we strive to inspire all those around us through our vision, values, approaches, choices, practice, actions and advocacy.


A. Policy Statement

PROVA SOCIETY adopts a zero tolerance approach towards corruption and is committed to respecting the highest standards in terms of efficiency, responsibility and transparency in its activities. To this end, PROVA SOCIETY's Anti-fraud, Bribery and Corruption Policy:

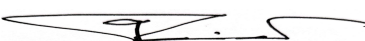
- Encourages prevention;
- Promotes detection;
- Sets out a clear investigation procedure;
- Sets out a mechanism of sanctions.

This policy is aimed at guiding PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy, and must be considered together with:

- PROVA SOCIETY's Code of Conduct;
- PROVA SOCIETY's Grievance Policy
- PROVA SOCIETY's Child Protection Policy;
- PROVA SOCIETY's Conflict of Interest Prevention Policy;
- PROVA SOCIETY's Anti-Fraud, Bribery & Corruption Policy;
- PROVA SOCIETY's Policy Against Sexual Exploitation and Abuse;
- PROVA SOCIETY's Data Protection Policy;
- PROVA SOCIETY's Anti-Terrorism and Anti-money laundering Policy;
- PROVA SOCIETY's Environmental Safeguarding Policy;
- PROVA SOCIETY's procedures, manuals and handbooks;
- U.N. Inter-Agency Standing Committee (IASC) Six core principles relating to Sexual Exploitation and Abuse.



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Chairman
Prova Society



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B. Prova Society's Anti-Fraud and Corruption Principles

Prova Society is guided by three main principles related to anti-fraud and corruption:

- **Anti-Fraud and corruption:** PROVA SOCIETY refuses to support fraudulent actions directly or indirectly and undertakes to minimize risks of corruption in the implementation of its activities.
- **Transparency and accountability:** PROVA SOCIETY commits to be fully accountable and transparent towards its beneficiaries, partners and financial donors, by providing access to information regarding the allocation and management of its funds. PROVA SOCIETY undertakes to have in hand all necessary tools to ensure the correct management of its operations.
- **Professionalism:** PROVA SOCIETY bases its design, implementation, management and evaluation of programmes on high standards of professionalism, and capitalizes on its experience in order to maximize efficiency and resources.

II. INTERPRETATION AND APPLICATION

Article 1 – Scope of application


1. This policy applies to all PROVA SOCIETY staff and governance members.
2. The provisions of this policy may also be applied to any person employed by an entity that carries out missions for PROVA SOCIETY.
3. In particular, this policy applies to consultants, implementing partners depending on specific clauses and conditions of the grant agreement, suppliers, sub-grantees, beneficiaries and others associated entities.

Article 2 – Definitions

1. **Corruption:** Under the terms of this policy, “corruption” is a dishonest conduct that consists of seeking, soliciting, accepting or receiving – directly or indirectly – all unjustified payment, gift or benefit for having undertaken, or, alternatively, for having abstained from professional obligations.

Corruption can take many forms such as:

- i. **“Bribes”:** payments to all persons to perform in a more flexible and favourable manner, or refrain from performing, an act falling within their function.
- ii. **“Facilitation payment”:** unofficial payments of small amounts intended to facilitate or ensure the smooth running of simple procedures or necessary acts that the payer is entitled to expect, whether on a legal or other basis.
- iii. **“Fraud”:** falsification of data, reports, invoices, etc.
- iv. **“Extortion”:** money obtained through coercion or force
- v. **“Favouritism”, “Nepotism”, “Collusion”:** the practice of giving unfair preferential treatment to one person or group at the expense of another.
- vi. **“Misappropriation of funds”:** theft of resources (money, supplies, goods, etc.) by PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, resources given to ghost people (staff, suppliers, beneficiaries), etc.



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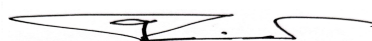
- vii. **“Embezzlement”**: misappropriation of funds, when the funds involved have been lawfully entrusted to the embezzler.
- viii. **“Trading in influence”**: giving or receiving of money, property or favours, involving a public person.
- ix. **“Product substitution”**: refers to the knowing and wilful substitution, without the purchaser’s knowledge or consent, of sub-standard, used, or counterfeit products or materials for those specified in the contract or purchase order.
2. **Beneficiaries**: Under the terms of this policy, the term “beneficiary” refers to any person who benefits, directly or indirectly, from the programmes of PROVA SOCIETY.
3. **Consultant**: Under the term of this policy, a “consultant” is a third party, individual or group, with or without legal personality, who directly or indirectly provides any type of consulting services to PROVA SOCIETY, whether for a fee or not.
4. **Associated Entities**: Under the terms of this policy, “associated entities” are legal persons under private or public law who play an active role in the implementation of the project but are not responsible for managing any budget.
5. **Governance**: Under the terms of this policy, the term “governance” refers to any Member elected by decision making bodies to participate in PROVA SOCIETY’s managerial and administrative governance bodies. In particular, PROVA SOCIETY’s Committee Administrators are Executive members.
6. **Implementing partners**: Under the terms of this policy, an “implementing partner” is a partner to whom the implementation of one or more projects or activities has been delegated, and to whom a budget has been allocated for this purpose. In particular, this refers to national NGOs and/or local NGOs.
7. **Stakeholders**: Under the terms of this policy, “stakeholders” are individuals or groups, with or without a legal personality, who directly or indirectly, voluntarily or involuntarily, contribute to, participate in or benefit, in any way, from the actions, programmes and activities of PROVA SOCIETY.
8. **PROVA SOCIETY staff**: Under the terms of this policy, the term “PROVA SOCIETY staff” refers to any person employed by PROVA SOCIETY. The interns and volunteers of PROVA SOCIETY are considered to fall within this category, for the purposes of this policy.
9. **Supplier**: Under the term of this policy, a “supplier” is a third party, individual or group, with or without legal personality, who directly or indirectly provides any type of goods and/or services to PROVA SOCIETY, whether for a fee or not.

Article 3 – Information and adherence to the policy

1. This policy is published under the authority of PROVA SOCIETY. PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, are required to conduct themselves in accordance with this policy and must therefore be aware of and have understood its provisions



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and any changes. When they are unsure of how to proceed, they should seek the advice of a competent person, notably their line manager.

2. PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, who are responsible to negotiate the terms and conditions of employment of any PROVA SOCIETY staff, must ensure that staff is aware of and commits to the full respect of this policy.
3. It is the responsibility of PROVA SOCIETY staff with managerial responsibilities, as well as the other entities referred to in Article 1 of this policy, to ensure that staff under their supervision comply with this policy; and to take or propose appropriate disciplinary measures as sanction against any violations of its provisions.
4. This policy shall form part of the working conditions of PROVA SOCIETY staff and the conditions for the performance of the missions of the other entities referred to in Article 1 of this policy from the moment they certify that they have read it.
5. PROVA SOCIETY will review the provisions of this policy at regular intervals.

Article 4 – Purpose of the Policy

The purpose of this policy is to:

1. Implement anti-fraud, bribery and corruption mechanisms through prevention, reporting, action, investigation and sanction procedures for PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy.
2. Specify the rules on anti-fraud, bribery and corruption that PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must observe.
3. Inform third parties of the conduct that they are entitled to expect from PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy.

III. General Principles

Article 5 – Neutrality

PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, must fulfill their duties in a neutral and apolitical manner, in accordance with the law, legitimate instructions and ethical rules relating to their roles.

Article 6 – Impartiality

In the context of their professional roles and/or their missions, PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, must act in accordance with the law and exercise their discretionary power in an impartial manner, taking into consideration only relevant circumstances.

Article 7 – Confidence of stakeholders

PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, have a duty to conduct themselves at all times in a way that reflects and upholds PROVA SOCIETY's values of integrity, impartiality and efficiency and contributes to strengthen the confidence of all stakeholders.

Article 8 – Hierarchical responsibility

PROVA SOCIETY staff report to their immediate line manager and/or the head of their functional department, unless otherwise provided for by law.

Article 9 – Confidentiality

Duly considering the stakeholders' potential right to access information, PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, must process all the information and all the documents acquired during or as part of the exercise of their duties with the necessary confidentiality.

Article 10 – Political or public activity

1. Subject to respect of fundamental and constitutional rights, PROVA SOCIETY staff must ensure that their personal participation in political activities or their involvement in public or political debates does not alter the confidence of stakeholders, international, national or local authorities, or PROVA SOCIETY, with regard to their ability to complete their mission fairly and impartially. 2. In the performance of their duties, PROVA SOCIETY staff must not use the resources for partisan purposes.

Article 11 – Protection of privacy

All the necessary measures must be taken to ensure that the privacy of PROVA SOCIETY staff and of the other entities referred to in Article 1 of this policy, is appropriately respected; as a result, the declarations provided for this policy must remain confidential, unless otherwise provided for by law.

Article 12 – Information held

1. Considering the general framework of international law regarding access to information held by private individuals, PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy should disclose information only in respect to the rules and requirements applicable to PROVA SOCIETY.
2. PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must take appropriate measures to guarantee the security and confidentiality of the information for which they are responsible or of which they are aware.
3. PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must not seek access to information which would be inappropriate for them to have. PROVA SOCIETY staff, as well as the other entities referred to in Article 1 of this policy, must not make inappropriate use of the information they may obtain in or as part of the exercise of their duties.
4. In the same way, PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must not retain professional information that may or should be legitimately circulated, or circulate information they know, or have reasonable grounds to believe, is inaccurate or misleading.
5. For the purposes of this policy, this article should be read in conjunction with Article 20 of this policy.

Article 13 – Professional resources

In the exercise of their discretionary power, PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must ensure that the staff and the property, facilities, services and financial resources entrusted to them are managed and used in a useful, effective and economic manner. They must not be used for private purposes, unless this is authorised in writing by the Executive Director or his/her delegate.

Article 14 – Responsibility of line managers

1. PROVA SOCIETY staff in charge of supervising or managing other PROVA SOCIETY staff must do so in accordance with the policies and objectives of PROVA SOCIETY. They are responsible for responding to acts and omissions of staff under their supervision who violate these policies and objectives, and to take due diligence measures expected from a person in their position to prevent such acts or omissions.
2. PROVA SOCIETY staff tasked with supervising or managing other PROVA SOCIETY staff must take the necessary measures to prevent staff under their supervision from engaging in acts likely to generate fraud, bribery and corruption. These measures may be: to draw attention to and implement the laws and regulations; to ensure adequate training related to anti-fraud, bribery and corruption and to set an example of integrity through their personal conduct.

IV. ANTI-FRAUD, BRIBERY, CORRUPTION MECHANISMS

Article 15 – Prohibition of all acts of corruption

1. PROVA SOCIETY staff and other entities referred to in Article 1 of this policy must not engage, directly or indirectly, in any act of corruption or fraud within the meaning of this policy.
2. In no event shall PROVA SOCIETY staff and other entities referred to in Article 1 of this policy take undue advantage of their professional position for their personal benefit.

A. Corruption prevention mechanisms

Article 16 – Importance of prevention

Fully aware that corruption can be avoided most effectively by creating an organizational culture of careful and responsible use of money, PROVA SOCIETY has developed a series of preventive mechanisms and internal control systems aimed at preventing and identifying fraud and corruption, notably included in the Finance, Logistics and Human Resources Manuals and procedures.

Article 17 – Prevention and identification mechanisms

PROVA SOCIETY has developed a number of mechanisms aiming at preventing corruption, such as:


- Providing PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy, with a clear sense of purpose and direction and inspiring them to be guided by PROVA SOCIETY's core values and policies;

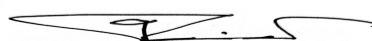
- Putting in place appropriate controls, in particular accounting controls, and checking that such controls are working - in a way that empowers field staff to make good judgments. This also means providing staff with training;
- Identifying risk factors throughout the project or programme cycle and throughout the supply chain; recognizing their likelihood, understanding the consequences; and setting up appropriate countermeasures;
- Making sure that field staff maintain a respectful dialogue with beneficiaries and any other stakeholders. Accountability to beneficiaries is a particularly effective way of reducing the risk of corruption; Setting up training for managers and staff most exposed to the risks of corruption, fraud and influence peddling;
- Implementing evaluation procedures for PROVA SOCIETY's partners by conducting due diligence, particularly with regard to their anti-corruption and anti-fraud commitments.

B. Duty to report

Article 18 - Reporting obligation

1. PROVA SOCIETY has adopted an approach that promotes and ensures transparency within the organization and has appointed a Transparency & Compliance focal point who can be reached via a specific email address: provasociety@gmail.com
2. PROVA SOCIETY staff and other entities referred to in Article 1 of this policy, which believe that they are required to act unlawfully, improperly or unethically, which may be in violation of this policy or otherwise inconsistent with this policy, should report it to their line manager and in any case through provasociety@gmail.com.
3. PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy must report to their line manager and/or the PROVA SOCIETY Executive Director/Representative and in any case through provasociety@gmail.com any evidence, allegation or suspicion of illegal activity concerning PROVA SOCIETY of which they are aware in or as part of the exercise of their duties. The investigation of the reported facts is conducted by PROVA SOCIETY in accordance with Article 20 of this policy.
4. If it is not appropriate to report to the line manager, PROVA SOCIETY staff should report to their Country Coordinator/Representative or their Head of Department and in any case, through provasociety@gmail.com.
5. PROVA SOCIETY may, within the framework of its contractual and/or legal obligations, be obliged to inform concerned donors and, if necessary, relevant external authorities, of cases of corruption after these have been proven as such by an internal investigation.
6. PROVA SOCIETY must ensure that PROVA SOCIETY staff who reports a case as described above on the basis of reasonable suspicions and in good faith does not suffer from any harm as a result.
7. Cases of misuse of complaint mechanisms may be subject to sanctions.
8. PROVA SOCIETY must take necessary measures to guarantee the confidentiality of the author of a report and other persons concerned.

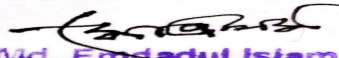

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C. Conduct in the event of corruption

Article 19 – Conduct in the event of attempted corruption

1. Since PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy are generally the only ones who know if they are confronted with an attempt at bribery, they are personally liable for:
 - being attentive to any actual or potential corruption;
 - taking measures to avoid such an act;
 - in accordance with Article 18 of this policy, informing his or her line manager and/or the PROVA SOCIETY Country Coordinator/Representative and in any case provasociety@gmail.com of any act of corruption as soon as he or she becomes aware of it;
 - complying with any final decision requiring him/her to withdraw from the situation giving rise to such an act.
2. If PROVA SOCIETY staff and other entities referred to in Article 1 of this policy are offered an undue advantage, they must take the following measures to ensure their protection:
 - refusing the undue advantage; it is not necessary to accept it in order to use it as evidence;
 - if possible, try to identify the person who made the offer;
 - avoid prolonged contact, although knowledge of the reason for the offer may be useful in a statement;
 - if the gift cannot be refused or returned to the sender, it must be kept and handled as little as possible;
 - try to have witnesses, for example colleagues working in the vicinity;
 - draw up as soon as possible a written report on this attempt and communicate it to his or her line managers;
 - in accordance with Article 18 of this policy, report the attempt as soon as possible to his line manager and in any case through provasociety@gmail.com; continue to work normally, in particular on the case on which the undue advantage was offered.
3. Any significant gifts that could not be refused must be given to PROVA SOCIETY with an explanatory note.
4. It should be noted that in the event of a direct request for facilitation of payments, the following mechanisms may be put in place:
 - explain that this type of practice is contrary to PROVA SOCIETY's policy;
 - refuse to pay; record the proposer's name and request an official card;
 - report the fraud/corruption attempt to the line manager and/or Executive Director/Representative and in any case to provasociety@gmail.com
5. PROVA SOCIETY must ensure that PROVA SOCIETY staff and other entities referred to in Article 1 of this policy who report a case as described above on the basis of reasonable suspicions and in good faith do not suffer from any harm as a result.
6. PROVA SOCIETY considers the security and safety of its staff to be of paramount importance. In situations of serious coercion and in the event of serious and imminent danger to the physical



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integrity or safety of persons, PROVA SOCIETY staff and other entities referred to in Article 1 of this policy must not endanger themselves or others by strictly complying with this policy. PROVA SOCIETY strives to prevent its staff from becoming victim of such situations. However, if they do occur, these incidents should be reported in a timely manner to PROVA SOCIETY's Line Manager and/or Executive Director/Representative and, in any case, through provasociety@gmail.com.

D. PROVA SOCIETY's investigations mechanisms

Article 20 – Investigation by PROVA SOCIETY


1. In accordance with Article 18 of this policy, PROVA SOCIETY staff and other entities referred to in Article 1 of this policy must inform their line manager and/or the PROVA SOCIETY Executive Director/Representative and in any case through provasociety@gmail.com of any suspicions of corruption.
2. An e-mail reply is sent by provasociety@gmail.com upon receipt of the complaint, that: informs of the foreseeable time and the necessity to examine its admissibility and the modalities according to which the reporter is informed of the follow up to their report; details the process to be followed in cases of suspected corruption; requests, where appropriate, more information to clarify and assess the complaint.
3. The management of the complaint is carried out either at the local, national or PROVA SOCIETY headquarters level according to the assessment of the complaint. This evaluation is carried out by the Transparency & Compliance Focal Point at PROVA SOCIETY headquarters upon receipt of the complaint on provasociety@gmail.com.
4. PROVA SOCIETY staff and other entities referred to in Article 1 of this policy shall: cooperate with any investigation conducted by PROVA SOCIETY; keep records of any alleged involvement in the case that it may be required for an investigation; maintain the confidentiality of all allegations.
5. PROVA SOCIETY records the details of each proven case of fraud/corruption and the action taken in a register of fraud cases and corruption.

Article 21 – Investigation authority

The investigation team appointed by the Executive Director is responsible for investigating all corruption and fraud issues within PROVA SOCIETY.

Article 22 – Specific investigations of corruption and financial irregularity.

1. Investigations on specific frauds and financial irregularities are intended to verify the existence and extent of suspected fraud and financial irregularities. These investigations may be carried out at the request of the Executive Director or any other member of PROVA SOCIETY senior management team.
2. These investigations can be conducted at the local, national, regional or PROVA SOCIETY headquarters, depending on the evaluation of the complaint by the Investigation team at PROVA SOCIETY's headquarters.
3. The investigation team appointed by the Executive Director shall exercise the utmost discretion when carrying out an investigation on fraud or financial irregularity.
4. All inquiries will be communicated in writing to the Investigation team at PROVA SOCIETY headquarters.



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E. Enforcement Mechanism to fight corruption

Article 23–Measures following fraud, bribery or corruption investigations

Investigations conducted under this policy may have the following consequences:

- **Disciplinary sanctions:** The violation of the present policy, which constitutes in particular a violation of PROVA SOCIETY’s Code of Conduct, may result in sanctions ranging from warning to termination of the employment contract for serious misconduct, with no notice and no payment of compensation.
- **Loss compensation:** Where PROVA SOCIETY has suffered losses, the total restitution of any undue profits or benefits obtained and the recovery of costs will be sought from the individual(s) or organisation(s) responsible for the loss. In the event that the individual or organisation is unable or unwilling to make good the damage, civil proceedings will be considered to recover the losses.
- **Criminal prosecution:** PROVA SOCIETY may refer fraud cases to relevant law enforcement authorities to initiate legal proceedings. The local context as well as the human rights consequences following the implementation of such lawsuits against those involved will be taken into account. In all cases, the final decision on whether or not to take legal action will be taken by the Executive Director.
- **Lessons learned and improvement of internal controls:** A fraud investigation can potentially point to supervisory errors and/or a loophole and/or lack of control; all the measures to be taken to improve systems must be documented in the investigation report and implemented when the report is finalised.

V. IMPLEMENTATION OF THE POLICY


Article 24 – Implementation of the policy

The Transparency & Compliance Focal Point is responsible for the independent oversight of PROVA SOCIETY’s anti-fraud, bribery and corruption policy and is responsible for its implementation and for promoting transparency within the organization.


This Anti-Fraud, Bribery and Corruption Policy come into effect after approval by the Committee of PROVA SOCIETY on 06 June 2023.

Article 25 – Adherence to the policy

PROVA SOCIETY staff and the other entities referred to in Article 1 of this policy certify that they adhere to these principles by signing the PROVA SOCIETY Policy Acceptance Form and/or by signing their employment contract.



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