
Global Links Fraud Policy

1. Introduction

This document provides Global Links with a policy and response plan for dealing with suspected fraud and other illegal acts involving dishonesty or damage to property. It provides direction and help to those staff and managers who find themselves having to deal with suspected cases of theft, fraud or corruption. It also gives a framework for response and advice and information on various aspects and implications of an investigation.

One of the basic principles of not-for-profit organizations is the proper use of nonprofit funds. It is therefore important that all those who work in the public sector are aware of the risk of, and means of enforcing the rules against, fraud and other illegal acts involving dishonesty or damage to property. For simplicity all such offences are hereafter referred to as "fraud," except where the context indicates otherwise.

This document is not intended to provide direction on prevention of fraud as Global Links already has procedures in place that reduce the likelihood of fraud occurring. These include regulations, documented procedures, and a system of internal control.

2. Public Service Values

There are three fundamental service values underpinning all work.

Accountability: Everything done by those who work in the Organization must be able to stand the tests of scrutiny, public judgments on propriety and professional codes of legal conduct.


Probity: Absolute honesty and integrity should be exercised in dealing with volunteers, donors, staff, suppliers and other stakeholders

Openness: The organization's activities should be sufficiently public and transparent to promote confidence between the Organization and its donors, volunteers, staff, and the public.

3. The Organization's Policy

The Organization is absolutely committed to maintaining an honest, open and well-intentioned atmosphere. It is therefore also committed to the elimination of any fraud and to the rigorous investigation of any such cases. Where fraud or another criminal act is proven, to ensure that wrongdoers are appropriately dealt with, Global Links will take appropriate steps to recover any assets lost as a result of fraud.

The Organization wishes to encourage anyone having reasonable suspicions of fraud to report them. Therefore, it is also the organization's policy which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions. All members of staff can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those, which are raised maliciously and found to be groundless.



4. Roles and Responsibilities

Responsibility for investigating fraud is delegated to the Deputy Director and Executive Director. The Deputy Director is authorized to receive inquiries of staff confidentially and anonymously.

Finally, all staff has a duty to protect the assets of the organization. Assets include information and goodwill as well as property.

Appendix A

A1. Guidance to Staff on Fraud

As part of the Organization's program to enact all the elements of current best practice in not-for-profit governance, this document is approved by the Organization as outlining Global Links policy and advice to employees in dealing with fraud or suspected fraud or other illegal acts involving dishonesty or damage to property.

All staff has a responsibility to protect the assets of the Corporation.

A2. Instructions to Staff

You should be assured that there will be no recriminations against staff who report reasonably held suspicions. Victimizing or deterring staff from reporting concerns is a serious disciplinary matter. Any contravention of this policy should be reported to the principal or chair of the audit committee. Equally, abuse of the process by raising malicious allegations could be regarded as a disciplinary matter.

Under the above circumstances staff should not speak to representatives of the press, radio, TV or other third party unless expressly authorized by the Executive Director in order to avoid any possible impact on potential criminal investigations or civil proceedings.

