

# Anti-fraud and corruption policy

Adopted by ADFM's Board of Directors

Last update: December 2023



## INTRODUCTION

ADFM is firmly committed to maintaining high standards of integrity, transparency, and ethics in all its activities. In line with this commitment, this anti-fraud and corruption policy aims to establish guiding principles and procedures to prevent, detect, and address any acts of fraud or corruption within the organization.

### Important definitions

Corruption: The abusive use of power, often for personal gain, to obtain undue advantages, often through illegal or unethical means. This can include financial corruption, collusion, influence peddling, and other forms of illicit behavior aimed at influencing decisions or actions in a professional, political, or social context.

Fraud: Involves deceptive activities intended to mislead others with the goal of gaining an unfair advantage, whether financially or otherwise. This can include financial fraud, electronic fraud, or other forms of intentional deception.

Here are examples of fraud and corruption:

Bribery: Payment, gift, or any material advantage offered to a person, often an authority or official, with the aim of obtaining favorable treatment, favors, or undue advantage.

Facilitation payment: Refers to legal, small payments made to expedite regular government services or transactions.

Nepotism: Occurs when a person grants preferential treatment to another without considering merit, often due to personal relationships.

Favoritism: A form of discrimination where a person favors their close relatives, including family members, in professional situations.

Collusion: Occurs when individuals or entities secretly work together to achieve a common goal, often at the expense of third parties or other stakeholders.

Extortion: Involves the use of threats, coercion, or violence to force someone to act against their will, usually with the aim of obtaining money, goods, or favors.

Embezzlement: Refers to fraudulent or wrongful acts committed by an individual in their professional capacity, often related to misappropriation of funds or fraudulent accounting practices.

Misappropriation of funds: Involves using money for purposes other than originally intended, often for personal gain, resulting in financial harm to the organization.

Influence peddling: Involves the improper use of personal relationships, social position, or power to influence the decisions or actions of others, typically with the aim of gaining particular advantages.

## **Guiding Principles**

- a) Commitment to integrity: All members of ADFM, including employees, volunteers, leaders, and partners, must adhere to high standards of integrity and ethical conduct.
- b) Transparency: The organization promotes a culture of transparency by providing clear and accessible information about its financial activities, operations, and projects.
- c) Accountability: Each member of ADFM is responsible for reporting any suspicious activity related to fraud or corruption of which they become aware.
- d) Internal control procedures: Effective internal control procedures are in place to ensure the protection of assets, the quality of financial information, and compliance with applicable laws and regulations.
- e) Separation of functions: The organization ensures a clear separation of financial and operational responsibilities to reduce the risk of fraud.

## **Anti-Fraud and Corruption Procedures**

### 1. Training and awareness

All members of the executive board and the board of directors of ADFM undergo regular and comprehensive training regarding the risks associated with fraud and corruption. This training covers modules on various forms of fraud and corruption that could compromise the organization's integrity.

The training also includes detailed guidelines on the procedures to follow in case of suspected fraud or corruption. Members are made aware of potential warning signs, internal and external reporting mechanisms available, and specific steps to document and report presumed incidents. This proactive approach aims to enhance the vigilance of each ADFM member and promote an organizational culture focused on integrity, transparency, and accountability. These training sessions are regularly updated to adapt to changes in the landscape of fraud and corruption risks, ensuring continuous preparedness of members to face these challenges.

### 2. Reporting channel

To ensure complete transparency and encourage effective reporting, a confidential reporting channel has been established. This channel provides both members and non-members of ADFM with an anonymous and secure means to report any suspicious activities related to fraud or corruption. This system ensures the confidentiality of informants, thus eliminating any fear of potential retaliation. The reporting channel is easily and discreetly accessible, allowing members to document their concerns in detail without revealing their identity. Information collected through this channel is treated confidentially by Ariane Gyenizse, an external consultant supporting ADFM in the implementation of exemplary governance policies.

**Contact Person:** Ariane Gyenizse

**Submitting a complaint by email:** [ariane.gyenizse@gmail.com](mailto:ariane.gyenizse@gmail.com)

Additionally, members are regularly informed about the existence of this confidential reporting channel, and awareness sessions are organized to explain its functioning and emphasize the importance of its responsible use. This initiative aims to strengthen members' trust in the reporting process, thereby contributing to creating an environment conducive to the prevention and early detection of any malicious activity within the organization. ADFM has implemented an online reporting form on its website dedicated to reporting acts of fraud and corruption. The administration of this form will be overseen by Ariane Gyenizse.

### 3. Internal investigations

Upon receiving a report, ADFM is committed to conducting thorough and impartial internal investigations to establish the facts rigorously. These investigations will be carried out by a dedicated team consisting of competent and unbiased members, ensuring an objective analysis of each reported situation. The results of these investigations will be scrutinized with the utmost care, and appropriate measures will be taken promptly to address any proven misconduct. The confidentiality of informants will be preserved throughout this process, thereby reinforcing trust in the reporting system, and highlighting ADFM's commitment to integrity and accountability.

### 4. Cooperation with relevant authorities

In the event of confirmed fraud or corruption, the association pledges to fully cooperate with the relevant authorities to pursue legal proceedings, if necessary. This collaboration will include providing all relevant information, necessary documentation, and any other cooperation required to support a thorough judicial investigation. ADFM will also establish internal mechanisms to take disciplinary actions, in line with its internal policies, to address individual responsibility in cases of proven wrongdoing. This approach aims to ensure a robust and comprehensive response to any breach of integrity and demonstrates the association's commitment to justice and the fight against fraud and corruption.

### 5. Disciplinary sanctions

Members of ADFM involved in acts of fraud or corruption will be subject to disciplinary sanctions, following our zero-tolerance policy towards such behavior. This policy reinforces our unwavering commitment to integrity and transparency. In cases of proven wrongdoing, the involved members will immediately face severe disciplinary measures, including termination of their membership in the association or termination of their contract, depending on their status within the organization. This approach demonstrates our firm determination to uphold ethics within ADFM and maintain high standards of professional conduct among our members.

### **Review and update**

This policy will be regularly reviewed, at a minimum of once per year, to ensure its alignment with evolving risks and best practices in fraud and corruption prevention.

### **Adherence and signatures**

By signing this Anti-Fraud and Corruption Policy, we affirm our commitment to responsible and transparent financial management, reiterating our determination to demonstrate integrity and diligence in the use of the resources entrusted to us.



**Oumou Oumar Bâ**  
General Director



**Haby Mamadou Dia**  
President of the Board of Directors