

## MSF Sweden anti-fraud policy

### Introduction

This brief document summarises the MSF Sweden position and tools to prevent and manage misuse of its resources.

### Principle position

Accountable to our donors, whether private or institutional, MSF Sweden commits to use our material, human and financial resources for the fulfilling of our social mission. We commit to conduct our work fairly, honestly and transparently. We commit to do all in our power to prevent, detect and react to any misuse of our resources, whether illegal or breach of trust, whether direct or indirect.

In this respect, MSF Sweden has implemented several mechanisms to prevent and to manage incidents implying a loss of resources.

### Tools

The major tools below are introduced to all new employees and are available to all staff on our internal network, except where otherwise stated. In combination they are what form our package to manage our resources in order to fulfil our social mission.

### Board internal rules

The Board of MSF Sweden has in line with the MSF Sweden's statutes and the FRII code defined the internal rules to ensure a transparent, efficient and correct functioning of the association. The internal rules determine roles and responsibilities within the board and between the board and executive.

### HR policy and office volunteer HR policy

The HR policies outlines many of the important tools to prevent misuse of resources including the working culture (code of conduct); performance management; confidentiality; harassment and discrimination; complaints procedure; and whistle blower procedure as well as consequences if any of the abovementioned are breached.

### Internal financial rules

This document is a strictly internal document, only available to the board, general director and finance department. It outlines the routines around approval of bank transfers, delegation of signatory rights etc.

### Finance control strategy

This strategy is a strictly internal document, only available to the board, general director, head of finance and finance controller. It elaborates the main financial risks identified and the mitigation measures in place for each risk. It also outlines how and when we should carry out internal control activities related to each risk and how the controls should be documented.

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### **Policy for approval of cost**

This policy outlines the routines regarding approval of costs.

### **Credit card policy**

This policy describes how credit card holders can use their cards and routines for approval of the credit card bill.

### **Policy for reception of Legacies**

This policy describes routines for how MSF Sweden shall receive legacies.

### **Gifts to speakers**

This policy defines what kind of gifts we are able to provide to people coming to MSF Sweden to give lectures, trainings etc for free.

### **Gifts from suppliers**

There is no policy regulating this issue, but in the management team meeting from the 10<sup>th</sup> January 2011 the following decision was taken: “Gifts from suppliers and partners to employees at MSF will be raffled out among those interested within the office. Concerning tickets and invitations to events etc. they should not be raffled if the participation in the event is beneficial for networking and contact building, which will be decided upon on a case by case basis by the head of department.”

### **General conditions**

These are generic conditions for supplier agreements which states warranties, payments, responsibilities, confidentiality, child labour etc. when MSF Sweden purchases services from suppliers.

### **Tender policy**

This policy describes how we ensure that goods and services are procured in a manner that shall realise best value for money and minimise risk for fraud

### **Presentations policy**

Policy for MSF volunteers giving presentations which regulates that field workers are not entitled to pay for presentations they give around the country, but that only incurred costs are reimbursed

### **IT and telephone policies**

This policy includes end-user security and use of network resources; e-mail, internet usage and electronic information and usage of MSF equipment for personal use.

### **Risk matrix**

This document describes different identified risks to MSF Sweden, the likelihood and impact of occurrence as well as mitigation measures. The financial control strategy also contains a separate financial risk matrix.

## General actions

As is defined in the whistle-blowing procedure of the HR policy; if there is a suspicion of any irregularities in the office, for example embezzlement or any kind of fraud, there is a whistle-blower procedure on how to make an alarm on this. It is crucial that all employees know how to act in such a situation:

□ The employee is to talk to the line manager, the Head of Department, the GD or the Finance Controller. The President of the board, the Treasurer of the board or any other board member can also be approached.

□ An option to the above is to write down the suspicion, put it in a sealed envelope and put it in the physical office mail box of one of the above mentioned persons. This may be done anonymously.

□ It is also ok with any other means of contact, for example to create a mail account and send the information via mail to any of the above mentioned persons.

Who of the above mentioned to turn to, is to be judged by oneself depending of the specific situation. The crucial thing is thus not who of the above mentioned to turn to, but that the employee that does suspect something does speak out at all.

Regardless of what method is used, the anonymity of the person making the alarm is guaranteed.

MSFSE encourages all employees to report any unusual events or circumstances; unnecessary reporting is better than to miss out on any irregularities.

Additionally, auditors and legal instances are involved on a case-by-case basis, and actions of consequence decided accordingly.

The whistle-blowing options as explained above can also be used should the whistle-blower be an external part. The contact details can be found on the web-site.