

# Anti-corruption Policy

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## Background and purpose:

This document is a compilation of the measures that MSF Sweden has put in place to prevent any fraud or other misuse of the MSF Sweden resources. The document also describes the procedures to follow if misconduct is discovered.

## Scope:

This policy is applicable to all staff employed by MSF Sweden.

## Policy:

MSF is accountable and actively transparent to those we assist, our donors and the wider public. Mutual accountability and active transparency at field and headquarter level are essential to improving the relevance, effectiveness, and quality of our interventions. All cases of corruption must be reported in accordance with internal policies.

MSF Sweden commit to:

- Using our human, financial and material resources for the fulfilling of our social mission;
- Conducting our work fairly, honestly and transparently; and to
- Doing 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 order to fulfil the above accountability, MSF Sweden has implemented several mechanisms to prevent and to manage incidents implying misconduct.

## What is corruption?

Corruption is a form of dishonesty which can be explained as abuse of power/professional position for personal gain. Corruption can be both financial and non-financial.

Corruption may occur in many forms, including but not limited to:

- **Fraud** (Swedish: bedrägeri)- Deceiving the organisation, can be with the purpose to steal money (which is then called embezzlement), or other kinds of deceiving such as for example claiming to have a university degree in order to get employed in a certain position.
- **Bribery** (Swedish: muta)- for example if a supplier offers a staff member a personal benefit not related to work, such as event tickets, travel, dinner.
- **Embezzlement** (Swedish: förskingring)- stealing money through fraudulent action, such as fake invoicing or diverting donations to a personal bank account.
- **Favouritism** - unfair favouring of one person or a group at the expense of others, including nepotism which is favouritism shown to relatives. For example, during recruitments or supplier tenders.
- **Conflict of interest** - A conflict of interest is a set of circumstances that creates a risk that professional judgement or actions regarding an interest, will be unduly influenced by a secondary interest. A conflict of interest exists if the circumstances are believed to create a risk that a decision may be unduly influenced by secondary interests, and not on whether a particular individual is actually influenced by a secondary interest. Therefore, a conflict of interest can be discovered and voluntarily defused before any corruption occurs.

### 1. Why does corruption occur in organizations?

Three factors that often interacts in a situation where corruption occurs are:

- **Opportunities** - for example in the form of lack of internal control systems; knowledgeable staff that has the possibility to hide a fraud; or close relations to suppliers.
- **Motives** - for example urgent need for money related to difficult personal situation (unsustainable relation between cost of living and level of income, direct or indirect exposal to threats/blackmailing, excessive gambling, consumption etc.), un-satisfaction with the organization and/or career situation.
- **Attitudes** - tone at the top as well as individual attitudes; lack of moral, difficulty to resist temptations, or denial of consequences.

### 2. How to detect corruption?

Common ways to detect corruption are through:

- **Internal control routines** - Especially the controls related to tenders, supplier contracts, payments and reconciliation of bank accounts
- **Complaints/tips** - Have been known to be some of the best sources of fraud detection and should be taken seriously. Although all too often, the motives of the complainant may be suspect, the allegations usually have merit that warrant further investigation.

- **Unusual behaviour** - The fraudster may not ever take a vacation or call in sick in fear of being caught. He or she may not assign out work even when overloaded. Other symptoms may be changes in behaviour.
- **External audit** - Can both detect fraud and review if the internal control routines are enough.

### **3. What to do if you have suspicion of corruption?**

If there is a suspicion of any irregularities in the office, for example embezzlement or any kind of fraud, the suspected irregularities should be reported. It is crucial that all employees know how to act in such a situation. This is further described in the Reporting procedure guideline<sup>1</sup>.

#### **Internal reporting procedure**

When reporting unacceptable behaviour, there are several options to choose between. All reports will be handled with regards to confidentiality and according to GDPR. The options are:

- Report it to your line manager (or line managers line manager)
- Report it to HR (HR Director or HR Specialist) and/or Internal Controller
- Report it to a Safety Officer or a Local Union club representative
- Report it in the Speak up channel that is found on the [HR-page](#)<sup>2</sup> of the MSF- Sweden intranet. The President of the board, the Treasurer of the board or any other board member can also be approached, as well as our external auditor.

#### **Report 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. Another alternative is to write down the suspicion or put it in a sealed envelope and put it in the physical office mailbox of any of the above-mentioned persons. This may be done anonymously, but it can make the investigation more difficult, so the preferred option is still to disclose your identity if possible.

#### **Risk Management plan**

MSF Sweden are using an MSF international provided online software for risk assessment. In this internal documentation, all possible risks (including the risk for fraud) are assessed for MSF Sweden and adequate mitigation measures decided upon.

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<sup>1</sup> The Reporting procedure guideline is found on the HR-page of the MSF-Sweden intranet [here](#).

<sup>2</sup> <https://app.andfrankly.com/whistleblower/dashboard/Ek0BGLYyvA6jC3Cm>

## **Report to Svensk Insamlingskontroll:**

MSF Sweden has been granted a "90 account" which means it is a member of Svensk insamlingskontroll. Their purpose is to ensure that the public fundraising for humanitarian, charitable, cultural and other public purposes is under adequate control; the collections are not burdened with excessive costs; that sound marketing methods are used in the collection areas; and appropriate methods for collecting the control.

### **Whistle-blowing as an external person**

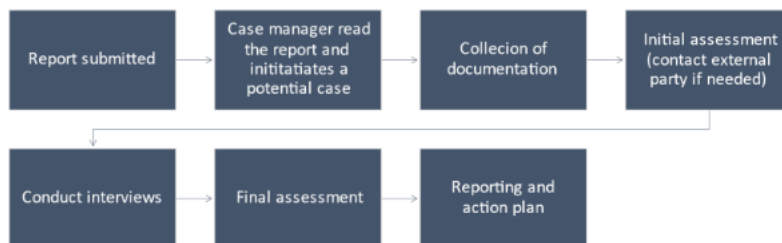
If you are suspecting that you have been subjected to a fraud involving MSF Sweden, you are welcome to contact us on [reception.sweden@stockholm.msf.org](mailto:reception.sweden@stockholm.msf.org). On the page <http://lakareutangranser.se/kontakta-oss> you'll find additional contact details and information about the members of the MSF-Sweden management team. You may also contact Svensk insamlingskontroll: [info@insamlingskontroll.se](mailto:info@insamlingskontroll.se)

### **Confidentiality**

MSF Sweden encourages all employees to report any unusual events or circumstances through the different available channels and will do its utmost to safeguard the confidentiality of those involved.

## **Procedure for internal investigation**

MSF Sweden has implemented several routines to ensure unacceptable behaviour is addressed in a professional and effective way. If a case of corruption/fraud is reported, it will be evaluated and a case will be opened.



### **Roles and responsibilities:**

The responsibility for the content and enforcing implementation of this policy rests with the Internal Controller. Their role includes:

### **Consequences of policy violation:**

Violations of this policy may have consequences. Depending on the nature and severity of the infraction, appropriate action will be taken. The consequences of violating this policy include termination of employment and legal action, depending on the severity.

### **Policy review:**

This policy is to be reviewed and updated as necessary on an annual basis at the initiative of the Internal Controller.

## Annex 1

### Internal control tools

The policies, guidelines and procedures presented in this document are part of the introduction to all new employees. The documents are available to all employees on the MSF Sweden SharePoint intranet except where otherwise stated. In combination these documents are what form the MSF Sweden Internal Control package. Regular controls of the compliance with the documents are made by the document owners.

- **Board Internal Rules**

In line with the MSF Sweden's statutes, which are in line with MSF international statutes and the Giva Sverige quality code<sup>3</sup>, the Board of MSF Sweden has 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 Policy**

The HR policies outlines many of the important tools to prevent misuse of resources including performance management; confidentiality; harassment and discrimination; complaints procedure; and whistle blower procedure as *well* as consequences if any of the above mentioned are breached.

- **Finance Internal Rules**

This document is a strictly internal document, only available to the Board, General Director and key financial staff. It outlines the routines around approval of bank transfers, delegation of signatory rights etc.

- **InternalControl Plan**

The Finance Control Strategy is a strictly internal document. It elaborates the main risks identified and the mitigation measures in place for each risk. It also outlines how and when internal control activities are performed for each risk and how the controls are documented.

- **Policy for approval of cost**

This policy outlines the routines regarding approval of costs including amount levels and the path invoices shall pass through before being paid.

- **Credit Card Policy**

The Credit Card policy describes how credit card holders can use their cards and routines for approval of the credit card bill

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<sup>3</sup> Giva Sverige issue the quality code that all member organisations are committed to comply with. More information about the quality code can be found [here](#).

- **Policy for reception of Legacies**  
This policy describes routines for how MSF Sweden shall receive legacies.
- **Cash Reserve and non-investment Policy**  
The Cash Reserve policy describes that MSF Sweden does not invest donor money and a description of the function of the cash reserve
- **Gifts to external speakers guideline**  
The guideline on Gifts to Speakers defines what kind of gifts MSF Sweden can provide to speakers offering pro bono presentations, lectures, trainings etc to MSF Sweden.
- **Gifts from suppliers guideline**  
This guideline describes how to act if receiving gifts from MSF Sweden suppliers, with the purpose to avoid suppliers having the possibility to influence staff in the position to decide or in any way influence decisions when it comes to the relationship with our suppliers/potential suppliers/others.
- **General conditions**  
The General Conditions for Purchase are generic conditions for supplier agreements stating warranties, payments, responsibilities, confidentiality etc. When MSF Sweden purchases services from suppliers these conditions are to be added to the agreement.
- **Tender Policy**  
The Tender policy and guideline describe how MSF Sweden ensures that goods and services are procured in a manner that realises the best value for money and minimum risk for fraud.
- **External Presentations Policy**  
The Presentations policy regulates that international mobile staff or other employees or former employees of MSF Sweden who give external presentations are not entitled to payment from MSF. They will be reimbursed for incurred costs.
- **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.