Plan International USA

ANTI-FRAUD, ANTI-BRIBERY AND CORRUPTION POLICY

Policy Name: Anti-Fraud, Anti-Bribery and Corruption Policy
Owner: Director, Compliance Operations & Awards
Approved by: Executive Team
Effective Date: August 26, 2020
Version: 1.1
Applicable to: All employees, board members, and Plan associates
Related Documents: Code of Ethics & Conduct; Whistleblowing Policy;
Global Policy on Anti-Fraud, Anti-Bribery and Corruption
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Anti-Fraud, Anti-Bribery and Corruption Policy

Summary/Purpose

The purpose of this policy is to provide clarity regarding responsibilities at the USNO around the carrying out of Plan’s Global Policy on Anti-Fraud, Anti-Bribery and Corruption so that all USNO associates can continue Plan’s high standards of accountability, transparency and legal compliance.

Policy

All Plan International USA associates (Plan USA employees, board members, volunteers, interns, consultants, contractors and representatives of partner organizations engaged by Plan USA) will adhere to Plan’s Global Policy on Anti-Fraud, Anti-Bribery and Corruption, which is located on the intranet and at this link.

Responsibilities

All Associates:
— Acting with propriety in the use of assets and resources of Plan International entities.
— Conducting themselves in accordance with Plan USA’s Code of Ethics & Conduct, including declaring actual or potential conflicts of interest; alerting management or others (including the Safecall line) where they believe the opportunity for fraud or corruption exists; and reporting actual or suspected fraud or corruption or acts or events which could lead to fraud or corruption.
— Assisting in any investigations by making available all relevant information and by cooperating in interviews.

All employees working with third parties shall use normal procurement mechanisms for:
— Ensuring that all cases of suspected and/or alleged fraud which relate to Plan International entities are reported at the earliest opportunity to the USNO.
— Providing Plan International entities with all relevant or requested information to enable an appropriate investigative response.
— Ensuring that their staff are made aware of this/the Global Policy and their responsibilities thereunder.

Managers:
— Identifying the risks to which systems, operations and procedures are exposed.
— Developing and maintaining effective controls to prevent and detect fraud and corruption.
— Ensuring that controls are being implemented.

The President & CEO:
— If the suspected/alleged fraud is wholly contained within the U.S. and does not involve any Plan staff outside the National Office, the President & CEO may, at his/her discretion and in conjunction with General Counsel, direct or delegate investigations themselves and/or refer the matter to local law enforcement authorities. In such case, full reporting requirements to the Head of Counter Fraud still apply.
— Responding to recommendations made in consequent investigation reports, in conjunction with General Counsel.
— Reporting fraud incidents affecting the National Office to the chair of the board or the Audit Committee of the USNO.
The Chief Financial Officer (CFO) or delegate:
— Establishing the internal control system designed to counter the risks of fraud and corruption and ensuring the adequacy and effectiveness of this system.
— Ensuring that the risks of fraud and corruption have been properly identified and assessed by management.
— Assessing that the internal control framework has been properly designed to address the risks of fraud and corruption, and that it is working effectively.

The Director, Compliance Operations & Awards is responsible for:
— Ensuring that all cases of suspected and/or alleged fraud (of which the Dir COA becomes aware) which are related to USG grants or contracts or any other external parties, excluding vendors (see below), are reported at the earliest opportunity to PII’s Head of Counter Fraud, using the standard incident report mechanism in place. Investigations must not be commissioned prior to reporting, and Plan’s VP/General Counsel must be informed.
— Assisting the Head of Counter Fraud in providing an appropriate investigative response.
— Ensuring that there are arrangements in place for the prompt and proper investigation of all actual, suspected and alleged fraud or corruption to a consistent standard.
— Ensuring that the assessment of fraud and corruption risks forms part of the Program Implementation Unit’s overall and ongoing risk management process.
— Ensuring that third parties are made explicitly aware of this policy, procedures and guidelines; and their responsibilities.

VP/General Counsel is responsible for:
— Ensuring that all internal cases of suspected and/or alleged fraud are reported at the earliest opportunity to PII’s Head of Counter Fraud, using the standard incident report mechanism in place. Unless the suspected fraud is located wholly inside the U.S., investigations must not be commissioned prior to reporting.
— Assisting the Head of Counter Fraud in providing an appropriate investigative response, including where appropriate coordinating with U.S. law enforcement and prosecutors.
— Ensuring that there are arrangements in place for the prompt and proper investigation of all actual, suspected and alleged fraud or corruption to a consistent standard.
— Ensuring that the assessment of internal fraud and corruption risks forms part of Plan’s overall and ongoing risk management process.

Staff responsible for ethics and compliance training:
— Ensuring that staff are made explicitly aware of this policy, procedures and guidelines; and their responsibilities, in training including that to be provided to all new employees. Staff responsible for this training will use the current HR system to monitor compliance.

Reporting of Violations

Reporting Within Plan:
Any Plan employee or associate of the organization who is the subject of, or a witness to, a suspected violation of this policy should report the violation to one of the following persons:
— Any supervisor
— A member of the HR Team
— A member of the Executive Team
— The Director, Ethics & Compliance
— The CEO
— The Chair of the Audit Committee of Plan’s Board of Directors at planboard@planusa.org, or
Plan’s Safecall hotline, by phone at 1-866-901-3295, online at www.safecall.co.uk/report or email at plan@safecall.co.uk.

Mandatory External Reporting:
If a violation is related to fraud, waste or misconduct (including bribery or gratuity violations) on a U.S. government contract or grant, the individual must promptly report the incident to Plan USA’s VP/General Counsel and/or Director, Compliance Operations & Awards (COA), who will inform members of the Executive Team, Director, Ethics & Compliance and other relevant parties. If reporting to one of the above-mentioned parties is not possible, the allegations should be reported to Plan’s Safecall hotline or to the relevant Inspector General. After such reporting, the VP/General Counsel and the Director of COA shall consult with Global Hub’s Global Assurance Unit for the purpose of determining the scope of a follow up investigation, assigning responsibility to conduct the investigation and determining when to notify the government. Where such investigation produces potential evidence of fraud, waste or misconduct, the facts shall be promptly reported to the relevant Inspector General, in accordance with U.S. government agreements and regulations.