



Anti-Fraud, Anti-Bribery, and Corruption Policy.

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1. About this Policy

This policy sets out Zaluso's approach to equality and diversity. Zaluso is committed to having high standards of accountability, transparency and legal compliance, it is imperative that clear guidance is provided on our organisational framework for addressing the risks of fraud and corruption.

This policy sets out the specific responsibilities of staff and team members with regard to the risks of fraud, and bribery and corruption

2. Policy Statement

We have a policy of zero tolerance of fraud and corruption, and we require all team members and artists, at all times to act honestly and with integrity, and to safeguard the assets for which they are responsible. Fraud and corruption are ever-present threats to our assets and reputation and so must be a concern of all members of staff and volunteers.

We take the most serious view of any actual or attempted act of fraud or corruption. Team members or artists, in actual or attempted fraud or corruption of any kind will be subject to disciplinary action up to and including dismissal (if legally bound), and, where practical, will normally be reported to law enforcement authorities for criminal prosecution.

We will endeavour to recover, by any and all legal means, any funds lost through fraud from those responsible and will take robust action against involved third parties (including partners, contractors and agents).

3. Applicable Requirements

We are committed to preventing fraud and corruption and developing an anti-fraud and anti-corruption culture. To achieve this, we will:

- develop, maintain and consistently apply effective controls to prevent fraud and corruption at all levels;
- ensure that if fraud or corruption occurs, a vigorous and prompt investigation takes place, and that reports are shared with stakeholders as appropriate;
- take appropriate disciplinary and legal action in all cases, where justified;
- take all appropriate and reasonable steps to recover any financial losses;
- review systems and procedures to prevent similar frauds or acts of corruption;
- report incidents to donors as required;

4. Roles and Responsibilities

All team members and artists are responsible for:

- Acting with propriety in the use of assets and resources of Zaluso Arts;
- Conducting themselves in accordance with the principles set out in applicable codes of conduct or equivalent, including:
 - declaring at the earliest opportunity any actual or apparent conflict of interest having a bearing on their responsibilities;
 - alerting line managers where they believe the opportunity for fraud or corruption exists;
 - Reporting details immediately to their line manager of any suspected or actual fraud or corruption; and/or any suspicious acts or events which might give rise to a suspicion of fraud or corruption; and
- Assisting in any investigations by making available all relevant information and by cooperating in interviews.

If for any reason a team member or artist does not feel able to report a suspected fraud or corruption incident to their line manager, the whistleblowing officer or a more senior manager up to and including Director should be informed.

5. Appendix: General Guidelines

We value long-lasting relationships, and we deal with our programme partners, and other stakeholders on the basis of merit, professionalism, trust and integrity - never illicit payments, unlawful “favours” or other actions that could expose us to the many risks of financial loss, operational impairment, dependency, blackmail, extortion, legal sanction and reputational harm.

- **“DO NOTs”** -We prohibit all forms of fraud and corruption with a zero-tolerance policy.

Do not make or receive any payments or gifts, or provide or receive other favours, to or from any public official, political figure, representative of a regulatory body or government agency, nor to or from any of our suppliers, programme partners or any other party (whether public or private) in order to influence or reward any act or decision to grant a license or regulatory approval, obtain or retain business, or to seek any other unlawful or improper purpose of advantage.

This prohibition excludes gifts and hospitality of minor value which are in keeping with general business practices and which are not subject to reasonable interpretation as an improper inducement. Offices may wish to maintain a register of gifts and hospitality.

- **“DOs”** -In critical situations, act as follows:
 - Ignore or reject any hints at committing an act of fraud or corruption;
 - Try to have someone as your witness to support you;
 - Agree to nothing improper, even if the suggestion includes a “charitable donation”; and
 - Maintain fair and accurate records, documenting the details of any requested, attempted or actual act of fraud or corruption, as soon as possible after the event.

- **“IF YOU SEE SOMETHING, SAY SOMETHING”**

Report all suspected, requested, attempted or actual acts of fraud or corruption to your own or other more senior manager, or consults the whistleblowing policy for instructions.

‘Red Flags’

The following examples of general ‘red flags’ (which is not an exclusive list) may raise suspicion and be helpful indicators of fraud and corruption risk:

- Financial record-keeping and accounting discrepancies, such as:
 - absent, vague, inconsistent or false transaction descriptions or account allocations;
 - absent, false or unusual record of the identity of the payee / agent / counter-party;
 - excessive or unusually high compensation without supporting detail;
 - unusual payment patterns or structures, use of shell companies or other financial arrangements;
 - general purpose or miscellaneous accounts that can be used to hide improper payments; or

- over-invoicing; false or inaccurate invoices, travel and/or expense forms; unrecorded accounts or transactions;
- A third party does not appear to be qualified to perform the duties for which it/he/she is engaged;
- A third party refuses to certify, or provide information about its/her/his governmental relationships to verify, its compliance with anti-corruption requirements;
- Requests for commissions to be paid in a third party country, to a third party, or in cash or untraceable funds;
- Heavy reliance by a party on political or government contacts as opposed to knowledgeable staff and investment of time to promote our interests;
- A desire to keep third party representation secret;
- Lack of written agreements, anti-bribery policies, training or code of conduct at target company; or
- Misrepresentation or failure of the target company to cooperate in due diligence process.



6. Further Resources

Bond -Anti-Bribery Principles and Guidance for NGOs

<http://www.transparency.org.uk/our-work/publications/10-publications/128-anti-bribery-principles-and-guidance-for-ngos>

LRN -Coordinating UK Bribery Act and FCPA Compliance

http://www.lrn.com/sites/default/files/Coordinating%20UK%20Bribery%20Act%20and%20FCPA%20Compliance_0.pdf

Red Flag Group -Best Practices in Conducting FCPA / Anti-Bribery Due Diligence

<https://www.redflaggroup.com/whitepaper/best-practices-in-conducting-FCPA-anti-bribery-due-diligence.pdf>

