



الاتحاد العربي للنقابات  
ARAB TRADE UNION CONFEDERATION

***ATUC***

**Anti-Corruption and Anti-Fraud Policies**

# Anti-Corruption and Fraud Policy



## **1. General Principles**

ATUC establishes this Anti-Corruption and Anti-Fraud Policy as a commitment to upholding high standards of transparency, integrity, and accountability in all its activities. ATUC shall be dedicated to fostering a culture of honesty and zero tolerance for fraud and corruption.

Based on this commitment, this Anti-Corruption and Anti-Fraud Policy sets out the principles that ATUC adheres to regarding the prevention, reporting and management of fraud and corruption.

ATUC's Anti-Corruption and Anti-Fraud Policy reinforces ATUC's approach to its activities by clarifying the organization's core values and identifying the means by which fraud or corruption will be dealt with.

This Anti-Corruption and Anti-Fraud Policy aims to prevent fraud or corruption, strengthen the internal controls of ATUC, maintain integrity in the activities of ATUC, and establish the necessary protective measures to prevent fraud or corruption.

## **2. Definition and Categories of Corruption/Fraud**

Fraud is defined in the Anti-Corruption/Fraud Policy as follows:

- Using deception with the intention of pursuing personal interests and causing the loss of the correct interests of ATUC and its external donors.

- Unlawful pursuit of unacceptable interests for personal gain.

- The intentional manipulation of financial statements or other records by individuals, whether internal or external, associated with ATUC, with the aim of concealing the misappropriation of personal assets or gains.

The following shall be considered corruption/ fraud:

- Exploiting ATUC's interests for personal gain.
- Illegal acquisition of assets, embezzlement and theft.
- Paying or receiving bribes, kickbacks or other illegal payments.
- Participating in sham or fraudulent transactions.
- Deceptive, misleading or false statements about administrative or financial transactions of ATUC.
- Falsifying or altering the accounting record or securities.
- Other fraudulent behaviors that cause loss to the interests of ATUC.

## **3. Control and Responsibilities**

- The Finance and Administration Department of ATUC shall have the primary responsibility for the prevention, control and correction of fraud and potential fraudulent behaviour and shall

implement and monitor the procedures and controls in place to assess, prevent and address corruption/fraud and fraudulent behaviour.

- All employees of ATUC, without exception, shall abide by the Anti-Corruption and Anti-Fraud Policy and implement the activities of the ATUC in accordance with this Policy and the procedures and controls approved in the Finance and Administration Department.

- The Executive Secretary, in cooperation with the Finance and Administration Department, shall conduct an independent anti-fraud assessment when necessary on the activities of the ATUC.

- The Executive Secretary shall facilitate the receipt, evaluation, investigation and resolution of complaints and/ or reports of any alleged corruption/fraud or fraudulent conduct.

#### ***4. Preventing and Combating Corruption/Fraud***

- All employees of ATUC shall advocate for and develop a common culture of honesty and integrity, assess corruption/fraud risks arising in their own activities, follow established controls and procedures designed to eliminate the likelihood of fraud and assist the Executive Secretary and the Finance and Administration Department in investigating and reporting.

- The Executive Secretary, in cooperation with the Finance and Administration Department, shall develop a clear guide

for the implementation of projects and activities to avoid any practices that may lead to suspected or declared practices of fraud or fraudulent behavior.

#### ***5. Actions to Be Taken in Case of Corruption or Fraudulent Conduct:***

In case of suspected corruption in one of the activities of the ATUC:

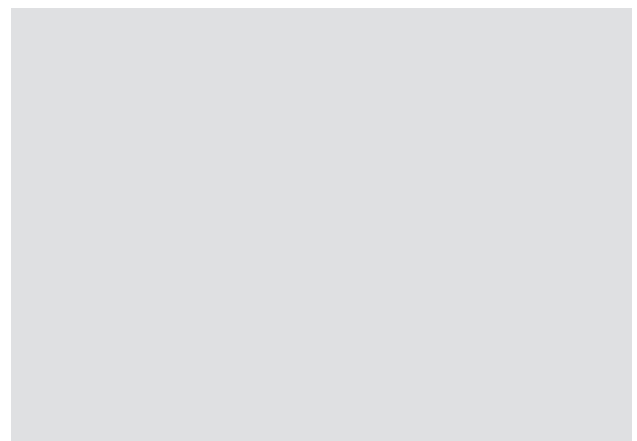
- All remittances related to the activity shall be stopped immediately until further notice.

- The employee responsible for implementing the activity shall be suspended until the investigation is completed.

- The Executive Secretary and the Finance Manager shall conduct an investigation and inform ATUC's representative.

- A review of the implementation of any activity sponsored by ATUC may be requested at the discretion of the Executive Secretary.

- In the event that the case of corruption is proven, ATUC can resort to the judicial laws in force in the Comoros.



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