

ANTI-CORRUPTION POLICY 2014

Introduction

This document presents the policy outlining EWB-DK's commitment across the organization to implementing an approach to counter corruption, addressing and representing EWB-DK's anti-bribery efforts. The policy includes values, a code of conduct, and a general policy on the subject. The document also introduces procedures, risk management, internal and external communication, training and guidance, internal controls, supervision, monitoring, and assurance.

As a general guideline for all EWB-DK activities, the organization is committed to enforcing and adhering to the guidelines established in the "Business Principles for Countering Bribery - 2013" and the official national anti-corruption policy formulated by the Danish Ministry of Foreign Affairs.¹

Purpose

The purpose of this policy is to contribute positively to the promotion of good governance and transparency through EWB-DK's activities and projects while ensuring compliance with both Danish and international anti-corruption standards.

EWB-DK will under no circumstances receive or accept bribery, extortion, fraud, or any other forms of corruption in connection with our activities in Denmark or abroad. EWB-DK has a zero-tolerance policy.

Definition of Corruption

Corruption is defined by Transparency International, the leading international NGO in the fight against corruption, as: "The abuse of entrusted power for private gain."

Corruption can be categorized into "intentional corruption" and "necessary corruption", where the latter occurs to facilitate processes. Intentional corruption involves bribery to gain an unlawful service, while necessary corruption involves bribery to gain a service one is lawfully entitled to. Facilitation payments fall under the latter category.

The primary types of corruption include bribery, embezzlement, fraud and extortion.

Traditionally, corruption is seen as involving a public official abusing their position. However, corruption also occurs in the private sector, where an employee misuses their role for personal gain. Private (or commercial) bribery is only covered by a limited number of international conventions.²

¹ <http://um.dk/da/~media/UM/Danish-site/Documents/Om-os/Ministeriet/Antikorruptionfaelleskoncernpolitik2011danskversion.pdf>
https://www.transparency.org/whatwedo/publication/business_principles_for_countering_bribery

² <https://www.business-anti-corruption.com/compliance-training/what-is-corruption-quiz/>

Corruption often manifests in the following ways:

- Conflicts of interest
- Bribery
- Political contributions
- Charitable donations and sponsorships
- Facilitation payments
- Gifts, hospitality, and expenses³

How to Respond to and Counter Corruption**A. At the Organizational Level in EWB-DK***Training*

A.1 EWB-DK leaders, board members, volunteers, and partners must receive appropriate training and information on the organization's anti-corruption policy.

A.2 Where relevant, contractors and suppliers should receive training on the anti-corruption policy.

Raising Awareness and Seeking Guidance

A.3 The anti-corruption policy is only effective if employees and stakeholders raise concerns and report violations as early as possible. To ensure this, EWB-DK provides secure and accessible reporting channels, allowing employees and stakeholders to report concerns or violations (whistleblowing) confidentially and without fear of retaliation.

A.4 These channels must also be available for seeking advice on the application of the anti-corruption policy.

Internal Controls and Record-Keeping

A.7 EWB-DK must establish and maintain an effective system of internal controls to counter bribery, including financial and organizational oversight of accounting and record-keeping procedures.

A.8 EWB-DK must keep accurate financial records that fairly document all transactions, ensuring they are always available for inspection. No off-the-books accounts are permitted.

A.9 Internal control systems, particularly accounting and record-keeping procedures, must undergo regular audits and evaluations to ensure proper implementation and effectiveness.

Monitoring and Investigation

A.10 EWB-DK must establish feedback mechanisms and internal processes to support the continuous improvement of the anti-corruption policy. The Board and management must monitor the policy and periodically review its adequacy and effectiveness, implementing improvements when necessary.

A.11 The Project Steering Group (the primary oversight body for projects) must regularly report anti-corruption policy outcomes to the Board or an equivalent body.

³ https://www.transparency.org/whatwedo/publication/business_principles_for_countering_bribery

A.12 The Board of EWB-DK or an equivalent body must conduct an independent assessment of the policy's effectiveness in the annual report as part of its financial statements.

B. At the Project Level in Partner Countries and International Partnerships

Partners, Agents, and Intermediaries

B.1 If EWB-DK cannot ensure that a partner or agent adheres to anti-corruption standards aligned with EWB-DK's, an internal risk assessment must be conducted. If bribery has occurred or is reasonably suspected, appropriate steps must be taken. This may include corrective measures in project implementation, sanctions, termination of the agreement

B.2 EWB-DK must not channel improper payments through partners, agents, or other intermediaries.

B.3 A well-documented due diligence process must be conducted before appointing partners, agents, or intermediaries.

B.4 All agreements with partners, agents, or intermediaries require prior approval from EWB-DK's management.

B.5 Compensation for partners, agents, or intermediaries must be appropriate and justified for legal services provided.

B.6 Partners, agents, and intermediaries must contractually commit to complying with EWB-DK's anti-corruption policy and receive guidance explaining their obligations (the policy must be attached to relevant agreements).

B.7 EWB-DK contractually requires its partners, agents, and intermediaries to maintain proper financial records, which must be available for inspection by the organization, auditors, or investigative authorities.

Suppliers

B.8 EWB-DK and its partners must conduct procurement in a fair and transparent manner.

B.9 EWB-DK must ensure supplier identification within its partnerships.

B.10 EWB-DK must assess and monitor bribery risks among suppliers.

B.11 EWB-DK must communicate its anti-corruption policy to suppliers and collaborate with key suppliers to develop their anti-bribery procedures.

B.12 As EWB-DK and its donors (Danish government funds and private donors/sponsors) are committed to international anti-corruption standards, the following clause must be included in all contracts within project partnerships:

“No offer, payment, consideration, or benefit of any kind, which could be regarded as an illegal or corrupt practice, shall be made—neither directly nor indirectly—as an inducement or reward in relation to tendering, awarding, or executing a contract. Any such practice will be grounds for the immediate cancellation of this contract and for additional civil and/or criminal actions as appropriate. At the discretion of the Danish Ministry of Foreign Affairs, a further consequence may be the indefinite exclusion from any tenders for projects funded by the Danish Ministry of Foreign Affairs.”⁴

Communication and Reporting

EWB-DK must establish effective internal and external communication regarding its anti-corruption policy.

EWB-DK must remain open to receiving communication from and collaborating with stakeholders regarding anti-corruption efforts.

EWB-DK must consider increased transparency regarding payments to governments in each country where it operates.

International Standards to Adhere To

Relevant links:

Danida's Anti-Corruption Policy

[Danida Anti-Corruption Policy \(Danish Version, 2018\)](#)

Transparency International Denmark

[Transparency International Denmark](#)

United Nations Global Compact

[UN Global Compact](#)

United Nations Convention Against Corruption:

[UN Convention Against Corruption](#)

⁴ <http://um.dk/da/danida/samarbejsspartnere/civ-org/adm-ret/puljeordn/>