

ACCOUNTABILITY LAB GLOBAL

Document 05: Anti-Fraud, Bribery and Corruption Policy

Document number	05 of 20
Status	Approved
Owner	Co-CEO, Innovation and Operations
Approved by	AL Global Board of Directors, on the recommendation of the Finance Committee
Date adopted	24 September 2026
Adopted by	AL Board of Directors
Effective from	24 September 2026
Review cycle	Every two years, or sooner if the law or AL's funding changes
Next review due	24 September 2028
Part of	The AL Global policy set, Documents 00 to 20. Document 00, the Alignment, Roles and Ownership Register, is the control document for the set.

Document 05: Anti-Fraud, Bribery and Corruption Policy.....	1
1. Why this matters more for AL than for most organisations.....	2
2. Scope.....	2
3. Which law we hold ourselves to.....	3
4. What is prohibited.....	3
4.1 Bribery.....	3
4.2 Facilitation payments.....	4
4.3 Kickbacks.....	4
4.4 Fraud.....	4
4.5 Political contributions.....	5
4.6 Charitable and community contributions.....	5
4.7 Gifts and hospitality.....	5
5. Where AL is actually exposed.....	6
6. What we do to prevent it.....	7
7. Reporting a concern.....	7
8. Federal award obligations.....	8
9. Responding to fraud.....	8
10. Oversight.....	9
11. Consequences.....	9
Annex A: Gifts and hospitality declaration.....	9
Annex B: Facilitation payment report.....	10

1. Why this matters more for AL than for most organisations

AL asks governments, companies and institutions to account for how they use public money. We have no standing to do that if we cannot account for our own.

The risk is not only that fraud or corruption would cost us money. It is that a single substantiated case would be used, by exactly the people we hold to account, to discredit the work of every Lab in the network and every community monitor who has taken a risk to report something. Our exposure is reputational before it is financial, and it is other people's safety before it is ours.

That is the reason for the standard in this policy, not compliance.

2. Scope

Tier 1: applies directly and in full.

- Employees of AL Global, full time, part time, temporary and probationary

- **Employees of Model A fiscally sponsored projects and EOR clients**, who are AL Global employees
- Members of the AL Global Board of Directors, and of any board committee
- Fellows, interns and volunteers
- Consultants, contractors, agents and their personnel while engaged on AL work
- Seconded and anyone else acting for or representing AL

Tier 2: applies by agreement. Model C fiscally sponsored partners, sub-awardees, grantees and suppliers, through the terms of their agreement with AL. Model C partners may rely on their own policy where it is of equal or higher standard; equivalence is assessed and recorded by the Director of Finance at onboarding and reviewed annually.

Tier 3: applies by collective adoption. Network Labs are autonomous organisations and AL Global has no authority to direct them. AL Global proposes to the Network Council that the network adopt a common anti-corruption standard. Where a Network Lab is a sub-recipient under a grant AL Global holds, the obligations are set contractually in the sub-award and are binding.

This policy applies wherever AL works, in and outside working hours where the conduct affects AL.

3. Which law we hold ourselves to

AL Global is a Delaware non-profit corporation and a US 501(c)(3), so US law applies to us, including the **Foreign Corrupt Practices Act**, which reaches our conduct anywhere in the world.

We hold ourselves to the UK Bribery Act 2010 standard as well, because it is stricter in three ways that matter to us. It prohibits facilitation payments without the exception US law allows. It covers bribery between private parties, not only bribery of officials. And it creates a corporate offence of failing to prevent bribery, which can only be defended by showing adequate procedures were in place.

That last point is the whole design principle of this policy. It is not enough to prohibit bribery. We have to be able to show what we did to prevent it.

Where any country we work in sets a higher standard than either, that standard applies.

4. What is prohibited

4.1 Bribery

No one in scope may offer, promise, give, request, agree to receive or accept anything of value where the purpose or likely effect is to improperly influence a decision, secure an advantage, or reward someone for having done so.

This applies whether the other party is a public official, a donor, a partner, a supplier, a journalist, a community leader or an AL colleague. It applies to bribes given directly and through an intermediary, agent or family member. Accepting a bribe is as serious as offering one.

4.2 Facilitation payments

Prohibited. A facilitation payment is a small payment to a public official to speed up or secure a routine action they are already obliged to perform: a permit, a customs clearance, a visa, a registration.

They are common in several countries where AL works. Two things follow.

The safety exception. Where there is a genuine and immediate threat to someone's personal safety, pay. Nobody at AL is expected to risk harm to uphold this policy. Then:

- Keep the amount to the minimum.
- Get a receipt if it is safe to ask.
- Report it to your line manager and the Director of Finance **within 24 hours**.
- The Director of Finance records it in the facilitation payment register.

The payment is recorded as what it was. It is never disguised as a fee, a per diem or an expense.

Payments made under pressure that is not a safety threat are not covered by the exception. Delay, inconvenience, missed deadlines, a lost booking, an official refusing to move: these are costs AL absorbs. Report the demand rather than pay it. If refusing has made a piece of work impossible, that is a decision for a Co-CEO, not for the person on the ground.

4.3 Kickbacks

No one may give or receive any portion of a payment, contract value, grant or salary in exchange for awarding it, approving it, or looking the other way. This includes inflated invoices where a share returns to the approver, and ghost employees or ghost participants.

4.4 Fraud

Fraud is any deliberate deception for personal or organisational gain, or to conceal a loss. For AL the realistic forms are:

- False, inflated or duplicated expense claims, per diems or travel claims
- Fake or altered invoices, quotes or receipts
- Ghost employees, ghost consultants, ghost training participants, ghost beneficiaries
- Falsified timesheets, or time charged to a grant it was not spent on

- Falsified programme results, monitoring data or beneficiary numbers
- Misuse of AL funds, assets, vehicles, equipment or fuel
- Procurement manipulation, including split purchases, rigged specifications, sham competition and undisclosed supplier relationships
- Theft or diversion of cash, stock or programme materials
- Payroll manipulation
- Concealing any of the above

Falsifying programme results is fraud, not a reporting problem. For an accountability organisation, inventing a number in a donor report is the same category of act as inventing an invoice.

4.5 Political contributions

AL does not make donations of money, goods, services or staff time to political parties, candidates or campaigns.

Staff are free to be politically active in their own time, in their own name, with their own money. Where that activity could create a conflict, it is declared under the Conflict of Interest Policy.

4.6 Charitable and community contributions

AL may make charitable or community contributions where they support the mission. They must never be a route for a payment that would otherwise be a bribe, which is a well-documented technique: a donation to an official's preferred charity, or to an organisation the official's family controls.

All charitable contributions require approval from a Co-CEO and are recorded, including who requested them and who benefits.

4.7 Gifts and hospitality

Modest, open, occasional gifts and hospitality are a normal part of working relationships and vary between the countries AL works in. The test is not the amount alone. It is whether a reasonable outsider, knowing everything, would think it was intended to influence something.

Never acceptable, at any value:

- Cash or cash equivalents, including vouchers, gift cards, airtime and mobile money
- Anything offered while AL is deciding something that affects the giver, such as a live procurement, grant decision, evaluation or partnership decision
- Anything given or received secretly

- Anything given to a family member instead of to you
- Anything conditional, explicitly or by implication, on a return favour

Thresholds:

Value	What to do
Under \$50	No approval needed. Use judgment
\$50 and above	Declare to the Director of Finance within 5 working days. Recorded in the gifts and hospitality register
Any gift to or from a public official, at any value	Prior approval from a Co-CEO. If prior approval is impossible, declare within 24 hours
Any gift you feel uncomfortable about, at any value	Declare it. Discomfort is information

Where refusing would cause real offence, for example a ceremonial gift in a cultural or religious setting, accept it, declare it within 5 working days, and hand it to AL. AL decides what happens to it. Nobody should have to insult a host to comply with this policy.

5. Where AL is actually exposed

Every organisation writes the prohibitions. Fewer write down where the risk really sits. These are AL's, and controls should be tested against them:

- **Cash in low-banking environments.** Per diems, participant stipends, travel advances and event costs paid in cash in countries where transfers are impractical. This is the highest-volume fraud risk in the sector.
- **Training and event attendance.** Ghost participants on attendance lists, inflated headcounts, duplicated per diems.
- **Procurement without competition.** AL has no documented procurement standards. Until it does, every procurement is a control gap, and this is the specific place where corruption enters an NGO.
- **Sub-grants to small partners.** Small organisations with limited finance capacity, receiving money from AL, with limited verification.
- **Fiscally sponsored projects.** Nine client projects, seven of them Model A, spending AL's money as AL. AL carries the liability for all of it.
- **Officials with power over AL's licence to operate.** Registration, visas, permits, tax status. This is where facilitation payment pressure appears, and it is worst in exactly the countries where AL's work is least welcome.

- **Results reporting under funding pressure.** The incentive to make a number look better is strongest when the next grant depends on it.

6. What we do to prevent it

- **Segregation of duties.** Nobody approves, executes and records the same transaction. See the Financial Management Manual, Document 07.
- **No self-approval.** Nobody approves their own expenditure at any level.
- **Documented approval thresholds,** applying to every expense of every type.
- **Supplier and partner due diligence,** including screening against the SAM.gov exclusions list and applicable funder vetting lists, per the Sub-Award Monitoring Policy and the Combating Terrorism Policy.
- **Anti-corruption clauses in every contract,** sub-award, grant agreement and fiscal partnership agreement, with a right to audit and a right to terminate.
- **Registers** for gifts and hospitality, facilitation payments, conflicts of interest, and charitable contributions. Maintained by the Director of Finance. Reported to the Finance Committee at least annually.
- **Cash controls** proportionate to the environment: signed receipts, participant lists verified against a second source, reconciliation before the next advance.
- **Training** at induction and annually, in a language people understand, using scenarios from the countries AL actually works in rather than generic examples.
- **Annual declaration.** Everyone in Tier 1 confirms annually that they have read this policy and have nothing undeclared.

7. Reporting a concern

Use any route in the **Speak Up Policy**. Fraud, bribery and corruption are Track A. You do not need proof. A reasonable suspicion is enough, and it is better raised early than confirmed late.

Routes include your line manager, any other Director, the Co-CEO, Innovation and Operations, the Co-CEO, Innovation and Operations, and the AL Global Board Speak Up Lead, who is reachable without going through management. You may report anonymously. Retaliation against anyone who reports in good faith is gross misconduct.

Do not investigate it yourself. Do not confront the person. Do not warn them. Do not gather evidence beyond what you already have, because doing so can destroy it and can put you at risk.

If you are offered a bribe or asked to pay one, refuse if it is safe to do so, and report it the same day. Refusing a bribe is never held against you, including where it costs AL a contract, a permit or a piece of work.

8. Federal award obligations

AL Global is a prime recipient on a US federal award. Two obligations sit here and neither is optional.

Mandatory disclosure, 2 CFR 200.113. AL must disclose in writing, in a timely manner, to the federal awarding agency and its Office of Inspector General, all violations of federal criminal law involving fraud, bribery or gratuity that potentially affect the federal award. The Co-CEOs and the Co-CEO, Innovation and Operations hold this duty jointly.

This duty does not wait for AL's internal process to finish. An ongoing investigation is not a reason to delay disclosure. Failure to disclose can lead to remedies up to suspension and debarment, which for AL would mean losing federal funding eligibility entirely.

Whistleblower rights, 41 U.S.C. 4712 and 2 CFR 200.217. Anyone working on a federal award has protected rights to disclose evidence of gross mismanagement, gross waste, abuse of authority or violations of law relating to that award, including directly to Congress or an Inspector General, without raising it inside AL first. These rights cannot be waived. See the Speak Up Policy for the full notice.

Applicable credits, 2 CFR 200.406. Where a fraud recovery, refund, rebate or credit relates to costs charged to a federal award, it may need to be credited back to that award. Confirm treatment with AL's auditor case by case.

9. Responding to fraud

- **Contain.** The Director of Finance secures records, systems access and assets. Suspension on full pay is a neutral measure, not a finding.
- **Escalate.** To the Co-CEO, Innovation and Operations, and to the Board Speak Up Lead within 2 working days. Where a Co-CEO is implicated, straight to the Board Speak Up Lead.
- **Assess disclosure duties.** Federal disclosure under 2 CFR 200.113, donor notification under the relevant grant agreement, regulator and police reporting. Decided by the Co-CEOs with the Board Speak Up Lead, and recorded with reasons. **Take advice on whether police reporting is safe in the country concerned;** in some places where AL works, reporting a fraud to the authorities exposes staff to a worse risk than the fraud.
- **Investigate independently.** By someone with no involvement. External where it is serious, where senior staff are implicated, or where it exceeds internal capacity.
- **Recover.** Pursue recovery where proportionate. Repayment does not end the disciplinary or criminal process.
- **Fix.** The investigation identifies the control failure. The Director of Finance implements the fix and reports to the Finance Committee on whether it happened. **The control fix is the point of the exercise. A case closed without one will recur.**

- **Record.** In the fraud register, whatever the outcome.

10. Oversight

- The Director of Finance maintains the registers and reports to the Finance Committee at least annually on cases, patterns, register entries, timeliness and control fixes.
- The Audit subcommittee, when it convenes under the Finance Committee during the audit period, reviews fraud risk and control weaknesses identified through Speak Up reports.
- The Finance Committee reports to the Board.
- **Nil returns are examined, not celebrated.** An organisation of AL's size, operating in these countries, handling cash, reporting no concerns at all over a year is more likely to have a reporting problem than a fraud-free year.
- This policy is reviewed every two years.

11. Consequences

Fraud, bribery, corruption, and deliberate falsification of records are **gross misconduct** and will normally lead to dismissal, in addition to referral to authorities where appropriate and lawful.

For consultants, contractors, sub-awardees, grantees and fiscal partnership clients: termination, recovery of funds, and reporting to donors and regulators as required.

Failing to report a known or suspected case, and retaliating against someone who reports, are themselves gross misconduct.

Annex A: Gifts and hospitality declaration

Your name and role	
Date of the gift or hospitality	
Given or received	
Description	
Estimated value and currency	
Who gave or received it, and their organisation	
Is that person or organisation a public official?	
Is AL currently making, or about to make, any decision affecting them?	
Why was it given, as far as you understand it?	

Was it declined, accepted personally, or handed to AL?	
--	--

To the Director of Finance within 5 working days. Within 24 hours where a public official is involved.

Annex B: Facilitation payment report

Your name and role	
Date, time and place	
Who demanded the payment, and in what capacity	
What was demanded, and what was actually paid	
What was the payment supposed to secure?	
What was the nature of the threat to personal safety?	
Who else was present or at risk	
Was a receipt obtained?	
Who have you told, and when	
What would have happened if you had refused	

To your line manager and the Director of Finance within 24 hours. Recorded in the facilitation payment register.

Making this report will not get you into trouble. It is how AL learns where the pressure is, and repeated demands from the same office are something AL can act on at a level above the individual.