

### What is Fraud?

Fraud is defined as wrongful deception intended to result in financial or personal gain. Fraud is an act carried out either by an internal source (staff, Board member, volunteer etc.) or external source (anyone else) with the deliberate intention of deceiving TLM, its donors, beneficiaries or the general public to gain a personal advantage, or cause loss to another.

### Why is it important?

TLM has a zero tolerance approach to fraud of any type or in any circumstances, whether perpetrated by staff, Board members, volunteers, or Partners. TLM is committed to fully investigate any such matter and based on the findings take proper action.

Fraud includes but is not exhaustive of:

- A deliberate false accounting
- Material and deliberate misstatement of accounting information
- Intentional statements of incorrect or misleading employment history / education qualifications
- Providing false or misleading information or failing to provide information when there is an obligation to do so
- Causing a loss, or avoiding and/or creating a liability

### Scope of this policy

TLM is expected to adopt this policy or put in place local policies and procedures that are equivalent to or of a higher standard than those stated in this document. In any case this document does not exempt any country from national laws. For the purpose of this policy TLM refers to each Member and Affiliate of the TLM Fellowship and TLMI.

This policy applies to all staff members and officers of The Leprosy Mission, and to temporary workers, consultants, contractors and agents. Every member of staff and associated person acting for, or on behalf of, The Leprosy Mission is responsible for maintaining the highest standards of business conduct. Every person involved in any business transaction must disclose any conflict of interest.

### Responsibilities under this policy

Board – TLM Global Fellowship Board and relevant national boards are responsible for ensuring there are appropriate policies and standards in place to protect the assets of the organisation.

Country Leader (CEO) – is ultimately responsible for the implementation and monitoring of the fraud prevention policy and procedures across the organisation. They are also responsible for review of internal controls and implement appropriate level of internal control that would reduce opportunities for fraud prevention.

Managers – are responsible for implementing and monitoring this policy in their department/area of responsibility. They are also responsible for ensuring that staff are adequately trained and familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Staff and Representatives – are responsible for implementing this policy and reporting (suspected) improprieties to the Country Leader as soon as possible

Any instance of fraud that is detected or suspected must be reported immediately to the Country Leader and to the Head of Finance at TLMI.

### **Statement of commitments**

- The Leprosy Mission (TLM) is committed to the highest standards of ethical conduct and integrity in its business activities in all countries where we operate.
- TLM has a zero tolerance approach to any form of fraud by, or of, its staff members, agents or consultants or any person or body acting on its behalf.
- TLM is committed to implementing effective measures to prevent, monitor and eliminate fraud.
- TLM will take measures to prevent fraud in its work.
- TLM is committed to fully investigate and deal with any instances of alleged or suspected fraud.
- TLM is committed to the protection of whistle-blowers who reveal incidents of fraud, in line with TLM's Whistle-blowing Policy.

### **Related documents**

- Whistle Blower Protection policy
- Bribery & Corruption policy
- Anti-Money Laundering and Counter-Terrorism Financing policy

**Policy versions and updates**

<b>Changes made</b>	<b>Version</b>	<b>Date</b>	<b>Review and Approval</b>
Created following decisions made at Meeting of Members, September 2013 following a global consultation process.	Version 1	2013	Approved by Board
<i>Reviewed – no changes made. Re-issued</i>	Version 2	September 2019	Reviewed by Head of Finance Approved by Board
<i>Reviewed: expanded “Scope of this policy” and added new sections: “Fraud instances” and “Principles that guide our policy and procedures”</i>	Version 3	November 2022	Reviewed by Head of Finance Approved by Board
<b>Next review</b>		2025	