

Centre de Suivi Ecologique

**CSE's
ANTI-FRAUD POLICY
(AFP-CSE)**

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Centre de Suivi Ecologique

Pour la gestion des ressources naturelles

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Applicable to	All CSE staff members
Purpose	The aim of the CSE anti-fraud policy is to safeguard the CSE reputation and the financial sustainability through better management of fraud risk. It prescribes explicitly measures to be taken in case of reported or suspected fraud, as well as measures that will be taken to avoid or minimize the risk of fraud.
Is part of	Measures of internal control of the strategic framework of the CSE
In accordance with	Coso Standards
Related Documents	The Internal Regulations of the CSE; The Agreement of establishment of the CSE; The Quality Policy of the CSE; The Handbook of Administrative and Financial Procedures of the CSE and its annex on procurement procedures.
Distribution	Communicated to all staff members, available on the CSE website, provided for information to all partner bodies and suppliers under contract with the CSE and available on request to any interested person.

Document History

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Table of Contents

- Definitions 4
- 1. Introduction 7
- 2. What is fraud?..... 7
- 3. How does fraud occur? 8
- 4. Fraud Prevention 9
 - 4.1. Culture of honesty and ethics..... 9
 - 4.2. Risk management and internal control measures 10
 - 4.3. Awareness raising and training 10
 - 4.4. Supervisory Process 11
- 5. Fraud or corruption Response 11
 - 5.1. Delegation Structure..... 11
 - 5.2. Reporting fraud or corruption allegations 12
 - 5.3. Defining appropriate measures by the Internal Control Manager and the Managing Director..... 14
 - 5.4. Initial response to allegations of fraud 14
 - 5.5. Investigation Procedure..... 15
 - 5.6. Managing external relations 16
 - 5.7. Recovery of assets..... 16
 - 5.8. Disciplinary sanctions..... 16
 - 5.9. Follow-up action 17
- 6. Response in case of fraud and control measures: Roles and Responsibilities 17
 - 6.1. Bureau of the General Assembly 17
 - 6.2. The Managing Director 17
 - 6.3. All Line Managers 18

6.4. Internal Control Manager.....	19
6.5. The Legal Adviser	19
6.6. The Chief Financial Officer.....	19
6.7. All Staff Members	19
7. Related Policies for further guidance	20
Appendix A: Guidelines for Investigations	21
Appendix B: Form to compile and maintain statistics on investigations into allegations of fraud / corruption and other forms of misconduct	22

DEFINITIONS

The definitions in this glossary should be interpreted according to the context of the anti-fraud policy.

Allegation	A statement or accusation by a person that a fraudulent act has or may have been committed. This does not require evidence of the offence or identification of suspects, but there is usually a stated basis for the accusation.
Auditor	The purpose of the auditor is to audit the financial records of the Association and to verify the accuracy and reliability of the accounts.
Bureau of the General Assembly	The Bureau originates from the General Assembly. Its members are selected from those of the GA. It meets in the intercessional period of the General Assembly and can make decisions that are binding it.
Conflict of interest	A situation in which the impartiality of an employee in the performance of his/her duties could be called into question because of the potential, perceived or actual improper and impermissible influence of personal considerations, financial or other.
COSO	<i>Commission of Sponsoring Organizations of the Treadway Commission</i> (COSO), a Joint initiative of five eminent professional organizations that have developed frameworks and guiding principles on enterprise risk management, internal control and fraud deterrence.
Directors	The Technical Director and the Chief Financial Officer
Internal control	A process performed by a governing body, an administration and other employees and designed to provide reasonable assurance that the risks are managed so as to ensure the achievement of organizational objectives.
External fraud	A fraud against the CSE by an external party, such as employees, partners or suppliers, in the frame of activities in which CSE's responsibility is engaged. As part of this policy, the Procurement Commissions domiciled in the implementation Agencies are regarded as external parties.

External party	Any legal person or individual other than the members of the CSE staff.
Fraud	The use of deception by a person with the intention of gaining advantage for himself / herself or for a third party by avoiding an obligation or causing harm to another party. Fraud includes, inter alia offenses such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misleading statements, withholding of relevant facts and collusion.
Fraud prevention	Strategies designed to actively reduce or eradicate internal or external fraud
General Assembly	The General Assembly is a body composed of all representatives of the member institutions of the Association. It is the sovereign body of the association and determines the guidelines
Immediate dismissal	Immediate dismissal of an employee by the CSE, immediately he / she is notified and without any severance pay that may be granted in accordance with the local conditions of service, based on the fact that the employee would have breached some of the provisions of his / her employment agreement (including local conditions of service).
Internal fraud	Fraud committed by a staff member of the CSE as part of the exercise of his function.
Investigation	A search for or collation of evidence binding or tending to bind a person or body with conduct that violates the law or the policies, the CSE procedures and guiding principles.
Managing Director	The Managing Director
OHADA	Organization for the Harmonization of Business Law in Africa
Partner	Organization or company that is funding or providing services to the CSE.
Program Administrator	The program administrator is responsible for the implementation of centre programs as set out in its organizational chart. He / she may have under his / her authority several members of the CSE staff.

Risk assessment

A process used to analyze the risks, including the fraud risk, which can undermine the objectives of the organization and frustrate their attainment, and that determines whether those risks are to be avoided, mitigated, transferred or accepted.

Staff member

For purposes of this policy, any person having an employment contract with the CSE including the State civil servants assigned to the CSE and the staff of a project run by the CSE; members of its General Assembly, trainees and possibly volunteers working for the CSE and individuals seconded to the CSE by other bodies, all of the above persons regardless of their location.

1. INTRODUCTION

The CSE has become increasingly aware of the levels and types of risks that it must manage if it intends to preserve and enhance its reputation, financial viability and place among the world leaders as far as environment and sustainable development are concerned. External reviews, comments from the CSE partners, General Assembly and external and internal audit reports have highlighted, sometimes repeatedly, the challenges, risks and opportunities that the CSE faces in effectively managing its significant portfolio of projects and programs.

The Managing Director of the CSE is aware that it is normal for any organization addressing fraud risk in the conduct of its business, it is with this in mind that he /she has responded to the recommendations of the General Assembly Bureau of the CSE and the Auditor concerning the strengthening of practices, internal controls and standards for risk management within the CSE. Measures include the implementation within the CSE of a quality policy, an anti-fraud policy (this policy), a transparency policy, a hospitality and gifts policy, a Code of Ethics and Professional Conduct. Through these measures, the CSE is an organization committed to providing accountability and transparency and with proven ethics in its management and governance; an organization that safeguards its members, staff and partners trust.

This anti-fraud policy is to safeguard the reputation and sustainability of the CSE through better management of fraud risk. It presents clear steps to be taken to respond to reported or suspected fraud, as well as measures which will be taken to prevent or minimize fraud risk. It was developed based on best practices in fraud risk control strategy and contingency plans in case of fraud in the public and non-profit bodies, as well as the CSE special needs and requirements.

This policy applies to all members of the CSE staff. It is an integral part of the internal control policy structure and should be read and applied in conjunction with the Code of Ethics and Professional Conduct and the OHADA accounting standards and procedures applicable within the CSE. Finally, the definitions in the glossary should be interpreted in the context of this anti-fraud policy.

2. WHAT IS FRAUD?

For the purposes of this policy, fraud is defined as the use of deception by a person with the intention of gaining advantage for himself / herself or for a third party by avoiding an obligation or causing harm to another party.

The term fraud is used to describe, inter alia, offenses such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misleading statements, withholding of relevant facts and collusion.

This policy is intended to apply both internal and external fraud, as defined in the Glossary.

Examples of fraudulent behavior:

- obtaining a property, a financial advantage or any other benefit by deception or misuse of power granted pursuant to an official position or an official function;
- Invoicing CSE for goods and services that were not performed;
- Development or implementation of policies or practices known not to be in line with the global objectives and practices of the CSE;
- Seeking to collect confidential information about a colleague or other people in order to use them for unauthorized purposes;
- Voluntary disclosure or declaration of erroneous or incomplete information to the CSE, its partners or other business dealings, or deliberate failure to provide information in the event of obligation to keep silent;
- Unauthorized personal use of CSE computers, vehicles, telephones or any other property or service outside professional duties;
- Piracy or disruption of a CSE computer system.

3. HOW DOES FRAUD OCCUR?

Fraud is mainly due to the lack of policies and internal control procedures, failure by staff to follow control procedures, careless conduct of verification, or inappropriate task division.

Four basic elements are usually present in cases of fraud:

- Person (s) to carry out the fraud - inside or outside of the organization;
- Properties to be acquired, used or disposed fraudulently;
- Intent to defraud;
- Opportunity to do so.

Managers must ensure that opportunities for committing fraud are reduced to a minimum.

A high probability of being caught will deter those who might otherwise defraud. We can reduce the opportunity to commit fraud by ensuring that an effective system of internal control, proportional to the risk has been designed and implemented, and is functioning as expected.

4. FRAUD PREVENTION

All of the CSE staff members have both the responsibility and obligation to contribute to the fraud risk management.

- Starting with the top management, the General Assembly, the Managing Director, the Program Directors and Administrators are the forerunners and promote the risk management, internal controls and an anti-fraud culture within the CSE.
- Staff members behave themselves with integrity and prove awareness of the importance of ethical practices in their daily work.
- Staff members shall bring into force the control measures.
- The General Directorate of the CSE, assisted in its mission by other Directors, hires the right people and ensures that the infrastructure and IT service are promoting the security of computers and data.
- From governance bodies to leadership, stewardship, ethical behavior, transparency, accountability and proven performance are central for the proper management of the organization. For the CSE, this refers to the global role of the General Assembly and the Internal Control Manager, which is to oversee internal controls and risk management practices.

The CSE expects from all individuals and organizations associated with it to be honest and fair if they are in business. The CSE will not tolerate any level fraud and corruption. Any case of fraud known shall be subject of thorough investigation and disciplinary or criminal sanctions shall be imposed where necessary and feasible and losses shall be recovered by all legal means. The CSE is also committed to ensuring that fraud opportunities are reduced to the lowest possible level of risk that these controls are maintained to prevent fraud and that systems and procedures are reviewed and improved after that fraud cases were discovered.

To effectively prevent fraud, the CSE's strategy is made up of four main components.

4.1. Culture of honesty and ethics

The most persuasive and effective method to prevent fraud is the promotion for part of senior managers of an ethical and transparent environment which encourages staff members at all levels to actively participate in preserving the reputation and resources of the CSE.

This entails:

- A clear statement of moral values found in the Internal Regulations of CSE and that all staff members must comply with and to promote with third parties, and which the organization applies on an ongoing basis;

- Development, dissemination, and enforcement of a clear anti-fraud policy, including sanctions for infringements;
- Clarification of the conflict of interest cases and their settlement;
- Efforts to sensitize staff members to fraud and train them on strategies to fight against fraud and corruption;
- Development and implementation of policies that focus on honesty and integrity of job applicants and the requirement of reliable background checks, depending on the level and importance of the position.

4.2. Risk management and internal control measures

Risk management is essential for the effectiveness of fraud control measures. It is based on the development of risk management criteria and the implementation of effective control measures. The CSE will undertake a thorough assessment of its overall vulnerability to fraud and will assess the scope and scale of fraud risk in specific areas at least every two years, or more frequently as part of an ongoing process of risk assessment. Its findings will be forwarded to the General Assembly by the Internal Control Manager.

The Internal Control Manager:

- expects from the Managing Director to actively exercise his / her responsibility regarding the overall management and specific management of fraud risk;
- monitors the implementation of measures for reducing fraud risk;
- notifies the GA and provides recommendations on appropriate measures if the Directorate General reaction for fraud is not available or insufficient.

The Managing Director of the CSE, the Directors and senior managers shall

- Implement internal control measures to detect, report and deter fraud, measures that will be economic and be consistent with the magnitude of the identified risks;
- Ensure that staff feel free to report fraud without fear of reprisal;
- Initiate and facilitate fraud detection and reporting.

4.3. Awareness raising and training

Fraud awareness raising and better training regarding fraud are the basis for the fraud prevention and detection. The CSE will ensure that all employees are aware of their responsibilities concerning the control of fraud and an ethical behavior.

New employees will receive targeted training and refresher training will be provided for current staff.

Training will include the following:

- Definition of fraud, if possible, with CSE examples to illustrate the magnitude of the fraud and the fact that it can involve the attempt to gain tangible and intangible benefits.
- The need for ethical behavior and the fact that fraud prevention is the common responsibility of all the staff.
- Details of the CSE anti-fraud policy:
 - signs to watch that could indicate that fraud has occurred;
 - measures to be taken in case of reasonable doubt of fraud;
 - responsibilities relating to the processing of allegations and investigations in cases of fraud within the CSE;
 - relationship between anti-fraud policy and the Internal Regulations
 - the role of the CSE Internal Control Manager, Managing Director and Auditor;
 - feasible recovery measures to be applied in case of evidence of fraud;
 - measures to ensure that third parties are aware of CSE anti-fraud policy.

4.4. Supervisory Process

The Internal Control Manager will conduct independent reviews to verify the effectiveness of internal control measures and review activities in order to detect signs of fraud. The results of such reviews will be forwarded directly to the Managing Director and the General Assembly and they will be subject to a monitoring by the management.

5. Fraud or corruption Response

5.1. Delegation Structure

In a case of reported or suspected fraud, it is up to the Managing Director in the first instance to intervene. This intervention could eventually be entrusted to an ad hoc committee. We should ensure in particular that the persons responsible for supervising fraud response have no management responsibility in the area (s) concerned.

5.2. Reporting fraud or corruption allegations

5.2.1. Liability of the CSE staff members

The CSE staff members should be aware of the possibility for fraud and should report any reasonable doubt about a case of fraud. Fears that the staff member has committed or attempted to commit fraud should be reported, without limitation:

- any dishonest or fraudulent act, such as:
 - forgery or alteration of documents or accounts;
 - misappropriation of funds, supplies or other property;
 - impropriety related to processing or reporting of money or financial transactions;
 - operation for personal purposes of an official position or enabling family members or other people to do;
 - disclosure of official activities or information for obtaining advantages;
 - seeking for personal gain from third parties as a result of an official position or power;
 - theft or misuse of goods, facilities or services.

All of the following actions from external parties should be reported:

- subordination or inducement attempt by a partner or a supplier;
- receiving fraudulent invoices (i.e. intentionally inaccurate, rather than erroneous) from a supplier;
- known corruption, deception or embezzlement cases of by a supplier or partner;
- any concerns mentioned above about CSE staff members.

If a staff member becomes aware of an alleged fraud, he / she should take note in writing of any relevant details, including what was said or done, by whom, the date, the time, the location and the names of people involved.

5.2.2. Whist blowing

Depending on the circumstances of the person who is thought to be involved in the alleged fraud, the CSE staff members should report suspected fraud to the following persons in order of preference:

- To the program or unit line manager or to a Director;
- To the Internal Control Manager or to the Managing Director who will forward the details to the Internal Control Manager;

- If the line manager is a potential suspect, then staff members should report their concerns directly to the Internal Control Manager.
- Staff members can use the anti-fraud email address antifraudpolicy@cse.sn or write to the Internal Control Manager. They can make their report anonymously if they wish to do so. Reports of fraud should include all known details, including the names of people who are presumed to be involved, the location, the time, and any relevant acts or statements;

All information provided to the Internal Control Manager will be processed confidentially. Reasonable allegations will be processed seriously and consistently. They will be properly investigated. Allegations, whether made anonymous or not, must be supported by documented evidence or statements from witnesses in order to proceed with the investigation. Without such evidence, the investigation cannot take place. If it is found that a claim was made frivolously and slanderously for obtaining personal benefit or for revenge, disciplinary action shall be taken against the person making such an allegation.

5.2.3. Whistleblower Protection

Prevention is the preferred mechanism to deal with fraud and corruption in its operations. However, if a fraudulent or corruption act occurs, it is important to encourage the CSE staff, other employees and external sources to notify credible evidence of such acts, providing them with sufficient protection against bullying or other forms of revenge, retaliation or adverse action because of the disclosure of such information. Whistleblower protection allows focusing systematically on the given message rather than on the messenger, and contributes to strengthening the enforcement of anti-corruption safeguard measures. Protection is granted to whistleblowers, as they act in good faith and reasonably believe that the information reported and / or allegations made were accurate.

5.2.4. Responsibility of the CSE management

If managers are informed of fraud, they are required to listen to staff member carefully and with respect, to ensure that all reports are treated seriously and sensitively, and to ensure that any allegation is subject to a fair hearing. Managers will need to obtain any documents or information as possible regarding the alleged fraud, including any notes or evidence, and should reassure the staff members about the fact that they will be protected and will not suffer any reprisal for reporting allegations in good faith. Managers should prepare a detailed written report on any alleged fraud that has been reported to them for investigation and forward the report to the Internal Control Manager.

If managers believe that the case cannot be discussed with the fraud alleged perpetrator, they should immediately inform the Internal Control Manager. All cases

must be reported within five working days following the discovery or information from another staff member to the Internal Control Manager or possibly to the Managing Director. Any correspondence that ensues will be sent both to the Managing Director and to the Internal Control Manager.

5.3. Defining appropriate measures by the Internal Control Manager and the Managing Director

- In principle, once an alleged fraud was reported to the Internal Control Manager, the latter will disclose all relevant information to the Managing Director and other Directors. If there is reason to believe that one of these people could be involved, then the reporting should not be sent to him / her.
- The Managing Director, in agreement with Internal Control Manager and the Directors, will decide whether the case can be dealt with internally, or whether it is necessary to involve an external body. Any decision to communicate with external experts or police will be recorded.
- The decision to involve external experts depends on the magnitude and complexity of the fraud and people involved; the criteria used to identify the extent and complexity of cases to be investigated is found in Appendix A.
- The legal advisor will provide guidance to the Managing Director on the involvement of the police in the context of a given case. The final decision to involve the police will be taken by the Managing Director.
- If necessary, the Managing Director could seek advice and require the involvement of the Auditor and any other financial investigator.

5.4. Initial response to allegations of fraud

- The Managing Director shall act promptly to decide measures to be taken in accordance with the gravity of the alleged offense. Penalties could range from paid leave, to suspension, or immediate dismissal. In all cases, measures will be taken after consultation with the Chief Financial Officer and the Legal Adviser.
- The Chief Financial Officer shall inform the involved persons about the allegations against them and the measures to be taken.
- At the same time, the Managing Director shall ensure that all information in the possession of the suspected individual is secured for investigation.
- The Managing Director or the Chief Financial Officer, after consultation with the Internal Control Manager, shall mitigate the risk of future losses by immediately improving procedures to protect assets and to preserve evidence, if necessary by suspending payments (e.g. the payment of wages or invoices).

- The insurers shall be notified immediately of any loss or damage to the insured CSE property.
- The Internal Control Manager shall inform in a timely manner the Auditor.

5.5. Investigation Procedure

- Depending on the magnitude and complexity of the fraud, investigations will be conducted either internally by the Internal Control Manager, or by external parties such as independent financial investigators, or where appropriate, by the police. The decision to use internal or external investigation services, or a combination of both, will be made by the Managing Director on the advice of the Legal Adviser and the Internal Control Manager.
- Investigations will be conducted without regard to the relationships of the people involved with the organization, to their position or to their work records. The Internal Control Manager shall keep and retain records of any step taken as part of the investigation in anticipation of possible criminal, civil or disciplinary action.
- The Internal Control Manager shall decide who should be involved in the investigation and try to avoid a conflict of interest situation for staff members and managers with close working relationship with the person concerned.
- The Managing Director shall ensure that the Internal Control Manager and any external body whose task is to assist him / her have immediately unlimited access to the workplace in question, including all files and computers. Any search should be conducted lawfully to ensure that evidence is admissible in a court of law, as the case may be. The Internal Control Manager will keep a record of all the actions taken and the handling of evidence.
- When appropriate and possible, interviews will be structured and documented. The Internal Control Manager will develop the procedure in collaboration with the Legal Adviser.
- The Internal Control Officer will prepare a report detailing the results and conclusions of every concluded investigation, including recommendations for the future. Investigation results will be neither disclosed to third parties, nor discussed with people other than the Legal Adviser, the Managing Director, the Directors, the Auditors and to any individual who should be informed legally. This is important to avoid harming the reputation of person alleged to be responsible for wrongdoing and to find out later that he / she is innocent, and to protect the CSE from potential prosecution for civil liability, and declining reputation and goodwill from its partners;

All this will be done in the respect of human rights or suspected fraud or corruption, including:

- the presumption of innocence;
- the possibility for the accused to defend themselves;
- ensuring the anonymity of the accused during the investigation until the conclusion of the case.

5.6. Managing external relations

In the case of proven fraud, the CSE will take immediate steps to mitigate potential damage to the CSE reputation and credibility with partners who are funding or providing work in this specific context. If an investigation has confirmed that a fraud is committed, the Managing Director discloses, as soon as possible, the details of the fraud, the affected resources and efforts made to remedy the situation to any partner with an interest in the field in question.

In high-profile cases of fraud, the Communication Officer will manage and monitor any media response. He / she shall only disclose information with the approval of the Managing Director in collaboration with the Legal Adviser. The Communications Officer will retain a complete record of any disclosed information, including the content and the recipient.

5.7. Recovery of assets

In cases where the CSE has suffered a financial loss or loss of other tangible goods, every effort will be made to regain ownership from the person responsible for the fraud. The following methods can be used:

- Agreement for repayments;
- Deductions from benefit payments;
- Possibility of claiming damage from an insurer;
- Legal proceedings to obtain a judgment for damages;
- Conviction to claim compensation in criminal cases;
- Other legal and acceptable means of recovery.

5.8. Disciplinary sanctions

If the investigation of the Internal Control Manager reveals that a CSE staff member is guilty of fraud through theft, embezzlement or misappropriation of funds, and the facts are deemed to be proven, the Managing Director, after consultation with the Legal Adviser and the CFO, will make use an external consultant. If appropriate, a disciplinary action may submit a complaint to the police. In such case, the

disciplinary action is to terminate the activities of the person accused and to proceed with his / her immediate dismissal.

If fraud does not involve theft, embezzlement or misappropriation of funds, the staff member shall be suspended from duty without pay until the investigation is completed. The Managing Director, after consultation with the Legal Adviser and the CFO, will decide the actions to be taken. Disciplinary action may be taken against line managers whose failures have contributed to fraud, or against a staff member who made allegations of bad faith.

5.9. Follow-up action

Following a case of fraud and subject to any potential limitation on legal reports, the Managing Director shall inform all managers and staff concerned with the manner in which the investigation was conducted and the results obtained. It should also be a follow-up with the person who first reported suspicions of fraud to ensure him / her that his / her statements were taken seriously.

Ultimately, the Managing Director will ensure that a thorough analysis of the operational modes of the sectors affected by the fraud has been carried out and that corrections and improvements were made. If possible, the lessons learned will be shared throughout the organization to strengthen the internal control system and to promote an anti-fraud culture. A report on the measures taken will be submitted to the Bureau of the General Assembly.

6. Response in case of fraud and control measures: Roles and Responsibilities

In summary, the specific roles and responsibilities related to the prevention of fraud within the CSE and responses in cases of fraud are:

6.1. Bureau of the General Assembly

- Upon report presentation by the CSE Managing Director, the Bureau of the GA can appreciate on the assessment of fraud risk and measures to prevent fraud within the CSE. The Managing Director must submit regular reports to the Bureau of the GA.

6.2. The Managing Director

- Takes initiatives he /she deems necessary to make clear the message that fraud will not be tolerated within the CSE.
- Establishes a system of internal controls designed to eliminate or mitigate the risk that the CSE may cope with.
- Must consider the fraud risk management in the overall context of risk management.

- Provides strong support to the Internal Control Manager.
- Establishes mechanisms for reporting alleged fraud and other issues related to the management of fraud risk.
- Ensures that staff is sufficiently aware of anti-fraud policies and that appropriate training is provided.
- Ensures that action is promptly taken on suspicion of fraud and any proven case.
- Takes the necessary steps to conduct the investigation of allegations of fraud and ensures that serious investigations are undertaken without delay.
- Decides disciplinary and / or legal action to be taken against the perpetrators of fraud and staff members whose failures have contributed to the effectiveness of fraud and ensures that appropriate action is taken to recover assets.
- Communicates, where appropriate, with key stakeholders affected by the fraud to reassure them that all required measures are being taken.
- Takes appropriate measures to strengthen existing preventive measures and ensures their regular monitoring.
- Takes required penalties in case of unfounded or bad faith allegations.
- Takes required action if a staff member is cleared as a result of allegations made in good faith.
- Presents at each session of the General Assembly, a detailed report on the evolution of the fraud risk and measures taken to prevent fraud within the CSE.

6.3. All Line Managers

- Assess risks, including but not limited to, the potential risks of fraud in their area of responsibility and ensures that an effective system of internal control exists and functions to manage these risks.
- Ensure that the control measures are properly implemented and enforced. Line managers should regularly review the system of control in their work area to ensure that it continues to function effectively.
- Encourage staff to report reasonable suspicion of fraud by taking seriously all allegations and by promptly forwarding allegations to the Internal Control Manager.
- Retain records of all the allegations as well as any measures taken thereafter.

6.4. Internal Control Manager

- Promotes deterrence and prevention of fraud by evaluating the effectiveness of internal control and reporting regularly on its efficiency to the Managing Director and the Bureau of the GA.
- Receives whistle blowing of fraud and advises the Managing Director.
- Conducts internal investigations, collects evidence, directs examinations and writes investigation reports.
- Keeps a record of any allegations made, any measures taken and the subsequent impact.
- Reviews and approves the proposed changes to the internal control system.
- Reviews the implementation of changes to the internal control system as a result of a fraud in order to assess their efficiency and effectiveness.

6.5. The Legal Adviser

- Advises the Managing Director and the Internal Control Manager regarding measures to be taken to the involvement of external experts or legal authorities, and the conduct investigations.
- Advises the Managing Director and the Internal Control Manager on any matter related to the legal aspects or consequences if an investigation confirms a fraud, and by available legal means to recover the asset and restore the reputation of the CSE.
- Is the interface between the CSE and the competent judicial bodies as regards fraud.

6.6. The Chief Financial Officer

- Consults with the Managing Director about the disciplinary action to be taken against fraudsters and staff members whose failures have contributed to the perpetuation of fraud or people who made frivolous or bad faith allegations.
- Ensures that thorough reference checks are always performed in the hiring process for positions with higher fraud risk (handling money, purchases, etc.).

6.7. All Staff Members

- Respect the regulations in force in the CSE.
- Are aware at all times of the possibility of fraud and report suspicious behavior to their line manager or to the Internal Control Manager, to a Director or to the Managing Director.

- If staff members wish to report anonymously, they can do so through confidential email address on fraud (antifraudpolicy@cse.sn) which can only access the Internal Control Manager or by mail to the Internal Control Manager.
- Attend training courses internally on the prevention of fraud.
- Conclude and approve the anti-fraud policy seen as integral part of their working contract with the CSE.

7. Related Policies for further guidance

The CSE anti-fraud policy must be referenced in all documents governing the employment, contractual or institutional relationship between the CSE and natural or legal persons and must be read and applied in conjunction and in accordance with the following documents:

- CSE Internal Regulations;
- CSE Establishment Agreement;
- CSE Quality Policy;
- CSE Handbook of Administrative and Financial Procedures and its annex on procurement procedures.

Appendix A: Guidelines for Investigations

Action to be taken Issues to be considered	Complaint submitted to the police but the charges may depend on obtaining further evidence	Complaint filed to the police	Can be handled internally
Complexity	Requires detailed analysis of a large number of evidence based on paper documents or electronic data. Use of advanced technology.	Not complex, but clearly implies theft, misappropriation of funds or embezzlement of the CSE.	Honest analysis of relevant evidence
Degree	Loss of money exceeding 50,000 \$US or equivalent (FCFA 25 million)	More than 10,000 \$US or equivalent (FCFA 5,000,000)	Minor financial loss. Up to 10 000 \$US or equivalent. Minor damage to the CSE reputation.
Remedy	Could involve action before a court	Could be prosecuted in a court	Could be limited to an administrative measure within the CSE.
Certainty	Preliminary analysis indicates a strong possibility that the evidence beyond reasonable doubt	Preliminary analysis provides evidence beyond a reasonable doubt	Preliminary analysis provides evidence beyond a reasonable doubt
Scope	Involves known or suspected criminal activities in a number of organizations and / or jurisdictions. Collusion between a number of parties	Many people may be involved in the case	May involve one or more persons
Availability of evidence	Required evidence cannot be obtained as part of the CSE. If this is not the case, required evidence must be obtained by way of a search warrant or by oversight.	Required evidence can be obtained as part of the CSE.	Required evidence can be obtained as part of the CSE.

Appendix B: Form to compile and maintain statistics on investigations into allegations of fraud / corruption and other forms of misconduct

Date the fraud / corruption or other forms of misconduct was discovered or reported	Title / position of the person subject of the allegation of fraud / corruption or other forms of misconduct	Organization in which the act fraud / corruption or other forms of misconduct was committed	Brief description of allegations of fraud / corruption or other forms of misconduct discovered or reported	End date of the survey	Survey results	Action taken
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The Managing Director



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