



## Anti-Fraud, Bribery and Corruption Policy

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### Policy Statement

Livingstone Tanzania Trust (LTT) has a 'zero tolerance' policy towards fraud, bribery and corruption and will always seek to take disciplinary and/or legal action against those who have perpetrated fraud, bribery, or corruption.

It is our policy to ensure that we conduct all our business in an honest, transparent, and ethical manner. We are committed to acting professionally, fairly and with integrity in all our relationships.

The Trustees are committed to preventing corruption of any kind by persons associated with it and to fostering a culture within LTT in which bribery is never acceptable.

It is our policy to assess the nature and extent of our exposure to potential external and internal risks of corruption by persons associate with LTT. The Trustees will annually review the risk assessments in collaboration with employees, contractors, volunteers and 3<sup>rd</sup> party representatives. For the purpose of this policy '3<sup>rd</sup> party representative' means any individual or organisation that works with us.

The Trustees have appointed one Trustee who will carry out reasonable and proportionate due diligence on our delivery partners and manage the associated risks on an on-going basis.

The Trustees, in recognition of the importance of this policy, are prepared to forgo projects and contracts rather than pay bribes and will support employees, contractors, volunteers and 3<sup>rd</sup> party representatives in this.

Any Trustees, employee, contractor, volunteer or 3<sup>rd</sup> party representatives who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We may also cease with immediate effect to work with or deal with, or may terminate the appointment of or contract with, any 3<sup>rd</sup> party who breaches this policy.

### Introduction

The Livingstone Tanzania Trust (LTT) recognise that Tanzania is a country with high levels of corruption. It is currently rated 94<sup>th</sup> from 188 countries with UK at 18<sup>th</sup>, Zambia at 116<sup>th</sup> Kenya at 123<sup>rd</sup>, Uganda at 142<sup>th</sup>.<sup>1</sup> In addition LTT recognises that some aspects of our work are in sectors with a known high risk of corruption (construction, facilities management and logistics) and that we work with foreign public officials. We recognise that on occasion our work may have a degree of urgency; that we occasionally work with cash payments where other options are not available; that we work in areas of poverty; that we and our delivery partners are in positions of influence; that we work in a culture where facilitation fees are not abnormal; that we are reliant on our delivery partners and they on us; that we operate in a culture of trust; and that all those situations pose a significant bribery and corruption risk.

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<sup>1</sup> Transparency International's Corruption Perception Index rates Tanzania at 94<sup>th</sup> (2022) down from 87<sup>th</sup> (2021) from 180 countries which was an improvement from 99<sup>th</sup> in 2013 and it scored 38/100 where 0 is highly corrupt and 100 is very clean, up from 36 in Feb 2019

## Our Policy

### Who must comply with this policy?

This policy applies to all Trustees, employees, volunteers, contractor and 3<sup>rd</sup> party representatives and business partners working for us or on our behalf in any capacity, regardless of the country in which they operate.

Any person or organisation subject to this policy must not threaten or retaliate against another person who has refused to offer or refused to accept a bribe, or who has raised concerns about possible bribery or corruption.

### What is corruption, fraud and bribery?

*Corruption is dishonest or fraudulent behaviour, typically by those in power, which can include fraud and bribery.*

*Fraud is wrongful or criminal deception intended to result in financial or personal gain.*

*Money laundering is the concealment of the origins of illegally obtained money, typically by means of transfers involving foreign banks or legitimate businesses.*

*Bribery is an inducement (financial or other) or reward for actions which may be illegal, unethical, a breach of trust or improper in any way.*

*Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.*

*Bribery includes offering, promising, giving, accepting or seeking a bribe.*

All forms of corruption are illegal and strictly prohibited. Specifically, any person or organisation subject to this policy must not:

- give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received;
- accept any offer from a third party that they know, or suspect, is made with the expectation that we will provide a business advantage for them/their organisation or anyone else;
- give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure.

### Gifts and Hospitality

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality/gifts for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our products and services.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or participation in programmes)

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers) or be given in secret. Gifts must be given in our name, not in the name of any individual or 3<sup>rd</sup> party business.

All gifts given or received whilst in Tanzania must be declared to LTT and to the office of our delivery partners if appropriate and recorded in the LTT Gift Log. Gifts over £10 ought to be accepted to avoid cultural upset but returned to the donor to 'look after on our behalf' and the log should reflect that.

Promotional gifts of low value under £30 such as branded stationery may be given to or accepted from existing UK donors, UK suppliers and LTT business partners.

## Facilitation payments and 'kickbacks'

LTT does not make, and will not accept, facilitation payments or 'kickbacks' of any kind, such as small unofficial payments made to secure or expediate a routine government action by a government official/department or make payments in return for a business favour or advantage.

## Record-keeping

All accounts, invoices, and other records relating to dealings with third parties including suppliers and beneficiaries should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.

## Induction

All new employees, trustees, contractors, volunteers and 3<sup>rd</sup> party representatives will be made aware of the policy as part of their induction and where appropriate training will be provided.

## How to raise a concern

Any person subject to this policy who is offered a bribe, or is asked to make one, or any person who suspects that any bribery, corruption or other breach of this policy has occurred or may occur, must notify the LTT Director or the nominated LTT Trustee as soon as possible and if they feel suitable should follow the Whistleblowing channels laid out in the LTT whistleblowing Policy.

## Monitoring and Reviewing

The Trustees have appointed one member of the board to oversee the effective implementation and monitoring of the policy and ensure that it taken seriously by all parties. All new Trustees, employees, contractors, volunteers and 3<sup>rd</sup> party representatives are given the information, skills and resources to comply with the policy.

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This policy was reviewed in February 2019, July 2022, November 2023 and will be reviewed again in November 2025