What do you do if you suspect fraud?

What is fraud?

GAVI expects its grantees to responsibly manage GAVI's financial resources. As a grantee, you have access to GAVI guidance that will help you conform to GAVI's financial policies and procedures. In order to protect critical resources, GAVI also has internal controls in place that provide an extra check against financial negligence and fraud.

- ❑ _**Fraud: A deceit, trickery, or breach of confidence that is perpetrated for profit or to gain some unfair or dishonest advantage**_

In addition, GAVI maintains – and encourages – an environment where concerns and complaints can be received and addressed _in confidence_. GAVI is particularly interested in encouraging _**whistleblowers**_ to speak out.

Who is a whistleblower?

A whistleblower is an individual who reports a _suspected violation_ of GAVI rules. Whistleblowers provide information based on a reasonably held suspicion that a wrongdoing has occurred. Anyone reporting a suspected violation must be acting in good faith and have _reasonable grounds_ for believing the information disclosed constitutes a potential violation.

What is whistleblowing?

Whistleblowing occurs when an employee or worker provides certain types of information, usually to an employer or a regulator, which has come to their attention through work. The disclosure may be about the alleged wrongful conduct of the employer, or about the conduct of a fellow employee, client, or any third party.

Why should I blow the whistle?

Staff, partners and all other stakeholders have a responsibility to disclose any and all potential violations of GAVI rules that come to their attention. Reporting fraud does not endanger your organization; rather, it:

1. helps _**protect the grantee organization**_; and
2. helps _**protect the resources GAVI has entrusted**_ to the grantee.

What kind of violation should be reported?

A whistleblower may speak out against:

- ❑ Potential violations of internal financial, accounting, and operational controls and procedures;
- ❑ Misuse of resources;

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❑ Potential violations of applicable laws including fraud against the organization.

How do I blow the whistle?

A suspected violation should be reported in writing as soon as possible and normally not later than six months after the event(s) has occurred. The report should be factual and contain as much specific information as possible to allow for a proper assessment of the nature, extent and urgency of the matter.

If an employee is not comfortable informing his/her line manager, applicable managing director or the director of human resources of the suspected violations, or having done so, is not satisfied with their response, he or she should contact the compliance officer. When an employee reports a suspected violation in good faith he/she is entitled to protection from retaliation.

What happens then?

The compliance officer will acknowledge in writing receipt of reports of suspected violations and will promptly notify the chair of the board. A preliminary assessment should be carried out to determine if a full investigation is necessary. Where it is determined a full investigation is necessary the compliance officer will investigate the suspected violation or depending on the gravity of the allegation it may be decided that the investigation be conducted by an external party. A written report of the investigation should be provided to the chair of the board who will decide upon the next steps.

Note that reports of suspected violations must be kept *confidential* to the maximum extent possible, consistent with the need to conduct a proper investigation. *The identity of the whistleblower must also be kept confidential.*

For more information

❑ GAVI Alliance Transparency and Accountability Policy
❑ GAVI Alliance Whistleblower Policy
❑ GAVI Alliance Ethics Policy

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