Updated May 2026

Vision Action - Anti-Bribery, Corruption, and Fraud Prevention Policy

Co-CEO foreword

Vision Action is committed to the highest standards of ethical conduct, transparency, integrity, and accountability. Vision Action operates a **zero-tolerance approach** to bribery, corruption, and fraud. Any breach will be treated as a serious matter. This policy sets out our approach to preventing **bribery**, **corruption**, and **fraud**, incorporating obligations under **The Bribery Act 2010 and the Economic Crime and Corporate Transparency Act 2023 (ECCTA)**, including the new corporate offence of **Failure to Prevent Fraud**.

Vision Action will not tolerate any form of bribery, corruption, dishonesty, or fraudulent activity by employees, volunteers, trustees, contractors, partners, or any "associated persons" acting on our behalf, whether within the UK or internationally.

Tiwonge Mwase-Vuma
Co-CEO

Jale Canlibalik
Co-CEO

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Vision Action - Anti-Bribery, Corruption, and Fraud Prevention Policy

Scope, Principles and Commitment

This policy applies to all individuals and organisations acting for or on behalf of Vision Action, including employees, volunteers, trustees, contractors, consultants, agents, intermediaries, subsidiaries, and partner organisations. It applies to activities undertaken in the UK and internationally, including operations in high-risk environments and interactions with public officials. The policy safeguards our beneficiaries, protects our partners, and ensures the responsible stewardship of the resources entrusted to us.

Vision Action promotes a culture in which bribery, corruption, and fraud are unacceptable. This commitment is led by the Co-CEOs and endorsed by the Board of Trustees, and is communicated clearly to staff, volunteers, partners, and associated persons.

In support of this commitment, Vision Action adopts the six principles recognised under the UK Bribery Act 2010 and the Economic Crime and Corporate Transparency Act 2023 (ECCTA) as the basis for adequate and reasonable prevention procedures.

1. Risk Assessment

Vision Action conducts periodic risk assessments to identify areas where bribery or fraud risks may arise, including within programme operations, procurement, partnerships, and financial controls. These assessments ensure that risks are understood and monitored across our programmes, partners, and operating environments. Risk assessments will be documented and reviewed regularly, particularly in high-risk jurisdictions and in activities involving procurement, cash handling, grants, or engagement with public officials.

2. Proportionate Procedures

Vision Action maintains policies, procedures, and internal controls proportionate to its activities and risk exposure. These measures are clear, accessible, and applied consistently to all individuals under the organisation's effective control.

3. Due Diligence

Due diligence is undertaken, where appropriate, on partners, suppliers, contractors, donors, and any individuals or organisations acting on Vision Action's behalf. This ensures we understand who we work with and that they uphold standards consistent with our ethical and legal obligations. Enhanced due diligence will be undertaken where risks are higher, including in new partnerships, high-value procurements, and operations in high-corruption risk environments.

4. Communication and Training

Upon recruitment, Vision Action provides staff, volunteers, trustees, and relevant partners with training and guidance on anti-bribery and anti-fraud obligations. These principles are embedded throughout the organisation, including within internal controls, recruitment practices, financial procedures, and operational processes. Staff and trustees must confirm that they have read and understood this policy. Training, including frequency, will be proportionate to role and risk exposure, with enhanced training provided to individuals involved in finance, procurement, partner management, and senior leadership.

5. What Is Prohibited

No employee, trustee, volunteer or associated person may:

- offer, promise, give, request, or accept a bribe;

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- engage in any form of corruption or facilitation payments. Facilitation payments are prohibited, even where they are customary practice;
- commit, assist in, or knowingly ignore any form of fraud;
- act dishonestly in financial, administrative, or operational matters;
- conceal, falsify, manipulate, or destroy records to misrepresent transactions or decisions.

Vision Action strictly prohibits offering, promising, giving, soliciting, or accepting any bribe or improper inducement to or from any individual or organisation. This includes public officials, employees of state-controlled entities, political parties or representatives, and private individuals or organisations, whether in the UK or overseas. Fraud committed with the intent to benefit Vision Action or its beneficiaries may expose the organisation to criminal liability, even if senior leadership had no knowledge of the misconduct. Employees and associated persons must not use personal funds, intermediaries, or third parties to circumvent this policy.

6. Fraud Prevention Controls (ECCTA Specific)

Fraud offences under ECCTA include (but are not limited to):

- false accounting
- dishonest obtaining of services
- fraud by false representation
- fraudulent trading
- cheating the public revenue
- aiding, abetting, counselling, or procuring these offences

Vision Action implements reasonable and proportionate fraud prevention procedures, including:

- clear and accessible fraud reporting channels;
- financial controls, including segregation of duties and oversight mechanisms;
- conflict of interest declarations and management procedures;
- due diligence on partners, suppliers, contractors, and associated persons;
- periodic fraud risk assessments and reviews;
- mandatory fraud awareness and prevention training;
- documented approval procedures for financial transactions and commitments;
- enhanced oversight of high-risk activities, including cash transfers, procurement, grant disbursement, and international operations.

7. Gifts, Hospitality, and Promotional Expenditure

Gifts, hospitality, and promotional expenditure must be:

- reasonable, proportionate, and for legitimate organisational purposes;
- declared and recorded in the Gifts and Hospitality Register;
- transparent and never intended to influence decisions or obtain an improper advantage;
- compliant with Vision Action's financial procedures and approval thresholds.

Cash or cash-equivalent gifts must never be accepted. Gifts exceeding a modest value threshold must be declined or approved in advance by senior management. These requirements reflect the proportionality and transparency principles of the UK Bribery Act 2010.

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8. Record Keeping Requirements

Employees and associated persons must maintain accurate, complete, and timely records of:

- financial transactions;
- contracts and agreements;
- procurement processes and partner arrangements;
- gifts and hospitality offered or received;
- due diligence and compliance checks.

- All records must be kept in line with Vision Action's financial procedures and submitted to the Global Office Finance Team where required.
- Before entering into any contract, partnership, or financial arrangement, appropriate due diligence checks must be completed. This applies to suppliers, consultants, agents, funders, and partner organisations, including those based overseas.
- The relevant budget holder or programme lead is responsible for ensuring due diligence is carried out, with oversight from senior leadership and the finance team.
- All financial authority levels and approval thresholds must be followed at all times.

Maintaining accurate and complete records is an essential part of Vision Action's anti-bribery and anti-fraud controls. Poor or incomplete record keeping increases the risk of fraud and may weaken protections available under the Economic Crime and Corporate Transparency Act 2023 (ECCTA)

9. Reporting Suspected Bribery or Fraud

All employees, volunteers, trustees, partners, and associated persons must promptly report:

- suspected or actual bribery;
- suspected or actual fraud;
- attempts to encourage improper or unethical behaviour;
- concerns regarding dishonest, unethical, or corrupt conduct.

Reports may be made confidentially through Vision Action's Whistleblowing Procedure. Reports may also be made anonymously where permitted by law.

Vision Action promotes an open reporting culture. Individuals who report concerns in good faith will be supported and protected. Retaliation against anyone raising concerns in good faith will not be tolerated. Our Whistleblowing Policy is available on the Vision Action website.

10. Investigation and Disciplinary Action

Vision Action will investigate all allegations promptly, fairly, and thoroughly. Potential outcomes may include:

- disciplinary action up to and including dismissal;
- removal from volunteer roles;
- termination of contracts with associated persons or partners;
- referral to relevant authorities (including the police, Serious Fraud Office, or HMRC).

Where required, Vision Action will report serious incidents to the Charity Commission and relevant regulatory authorities.

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11. Responsibilities

Employees, Volunteers, Trustees, and Partners must:

- act with integrity and honesty;
- comply with anti-bribery and anti-fraud requirements;
- complete required training and follow internal controls;
- report concerns promptly.

Senior Leadership is responsible for:

- embedding compliance within the Bribery Act and ECCTA;
- ensuring adequate bribery and fraud prevention procedures are implemented and followed;
- reviewing risk assessments and policy compliance;
- maintaining effective internal controls and segregation of duties.

12. Monitoring, Assurance and Policy Review

Vision Action regularly monitors and reviews the effectiveness of its bribery, corruption, and fraud prevention measures to ensure they remain current, proportionate, and aligned with statutory guidance.

Monitoring activities include internal audits, financial reviews, oversight of gifts and hospitality, and assessment of internal controls. Reviews will consider changes in risk, operational learning, and any incidents or near misses.

Vision Action monitors the effectiveness of this policy through a combination of regular review, internal controls, and key performance indicators.

The following KPIs will be monitored and reported to senior management and the Board of Trustees:

- **% of staff, trustees, and relevant partners completing anti-bribery and fraud training (target: 100%)**
- **Number of reported bribery, corruption, or fraud concerns (by type and location)**
- **% of concerns reported and escalated within required timeframe (target: 100%)**
- **Time taken to complete investigations**
- **Number of high-risk partners/suppliers subject to enhanced due diligence**
- **% of required due diligence checks completed for new partners, suppliers, and contracts (target: 100%)**
- **Number of incidents resulting in disciplinary action, contract termination, or external referral**

Fraud and bribery risks will be reviewed regularly and escalated through the organisational risk register where appropriate.

This policy will be reviewed annually by the Board of Trustees, supported by periodic reporting on fraud risks, incidents, and compliance. The policy will be updated as required to reflect changes in legislation, guidance, and organisational risk.

These measures support effective governance, oversight, and continuous improvement of Vision Action's anti-bribery and fraud framework.

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ANNEX A: LEGISLATIVE FRAMEWORK

Bribery Act 2010

The UK Bribery Act 2010 prohibits the offering, giving, requesting, or receiving of bribes in any form, including cash, gifts, hospitality, or other inducements.

Economic Crime and Corporate Transparency Act 2023 (ECCTA)– Failure to Prevent Fraud

Under the Economic Crime and Corporate Transparency Act 2023 (ECCTA), an organisation may be criminally liable where an associated person commits fraud for the benefit of the organisation or its clients, and the organisation did not have reasonable fraud prevention procedures in place.

Vision Action has adopted fraud prevention procedures in line with UK Home Office guidance to support strong governance, transparency, accountability, and compliance with UK law. Although the ECCTA offence currently applies to "large organisations," Vision Action applies these standards as good practice across all operations.

Vision Action also recognises its obligations under charity law, including trustees' duties to safeguard the charity's assets, funds, and reputation.

Non-Contractual Status

This policy does not form part of any contract of employment but applies to all individuals acting on behalf of Vision Action.

ANNEX B: COMPLIANCE TO ANTI-BRIBERY, CORRUPTION, AND FRAUD PREVENTION POLICY

I have received and been briefed on the Vision Action Anti-Bribery, Corruption, and Fraud Prevention Policy and fully understand my responsibilities to comply with and promote the Policy.

Signed	
Name	
Position within Vision Action	
Date	

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