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# GUIDELINES ON DEALING WITH CORRUPTION, FRAUD AND CONFLICTS OF INTEREST

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## 1. Purpose

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Reporting of suspicions through a formalized complaint mechanism is decisive for an efficient fight against corruption, fraud and conflicts of interest. Victims and witnesses of misconduct related to activities of HELVETAS Swiss Intercooperation (hereinafter: HELVETAS) have the right and the obligation to report cases immediately. These guidelines provide practical guidance on the implementation of the Regulations on Corruption, Fraud and Conflicts of Interest and outline steps to be taken recognizing the diverse contexts HELVETAS is active in. They define a complaint and how a complaint can be launched through the complaint mechanism. Moreover, these guidelines outline the involved functions, its responsibilities, the handling of a complaint and possible sanctions.

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## 2. Principles

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### 2.1. Reporting of Suspicions

If employees have reason to suspect or are informed about corruption, fraud or conflicts of interest related to the activities of HELVETAS, they have the right and the obligation to report it immediately to their superior or through the complaint mechanism. Involved stakeholders such as collaborative organizations, primary stakeholders or suppliers are encouraged to report misconduct through the complaint mechanism.

### 2.2. Confidentiality

The complaint and the process involving allegations of misconduct must be kept confidential whenever possible (cf. Whistleblower Policy).

### 2.3. Commitment to Investigate

HELVETAS will investigate fairly, promptly and efficiently any suspicion about any form of corruption, fraud and conflicts of interest.

### 2.4. Protection against Malicious Complaints and False Allegations

HELVETAS does not tolerate malicious complaints and false allegations. Any employee of HELVETAS or of a collaborative organization who makes knowingly false allegations against a staff member shall be subject to disciplinary procedures and sanctions (cf. Chapter 8 Sanctions).

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### **3. What Is a Complaint**

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A complaint is an expression of concern or dissatisfaction by an individual or a group, related to possible misconduct by employees of HELVETAS or employees of collaborative organizations or system partners from the public sector in relation to project activities. It expresses concern about employees of HELVETAS or of collaborative organizations involved in a conflict of interest, corruption, fraud or abuse of one's position for private gain, such as misusing financial and other resources.

This complaint mechanism also includes the handling of cases of sexual exploitation, abuse and harassment, bullying, child abuse and abuse of authority. Complaints relating to employment conditions are not dealt by this complaint mechanism, neither are complaints regarding project development and implementation and environmental and social safeguards.

Moreover, these guidelines do not apply for general inquiries or requests for information about HELVETAS' work or contractual disputes.

A complainant who launches a complaint, inquiry or request which does not fall under the scope of the guidelines on dealing with corruption, fraud or conflicts of interest, will be redirected to the appropriate channel.

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### **4. Who Can Lodge a Complaint?**

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#### **4.1. The Complainant**

The individual or group of individuals lodging a complaint is called complainant. A complainant can be anyone who has witnessed or experienced misconduct by an employee of HELVETAS or a collaborative organization. Complainants may be employees, collaborative organizations, volunteers, beneficiaries, suppliers or any member of the public.

#### **4.2. The Subject of the Complaint**

The person accused in the complaint is called the subject of the complaint. He/she may be a staff member of HELVETAS including members of the Management Board, a member of the Board of Directors or an employee or a member of the Board of Directors of a collaborative organization or a system partner.

#### **4.3. Anonymous Complaints**

An anonymous complaint is a complaint that is made without revealing the identity of the complainant. HELVETAS encourages individuals making complaints to disclose their identity so that a proper and thorough investigation can proceed. Anonymous complaints are difficult to deal with because their investigation is always dependent upon limited information. However, HELVETAS does accept anonymous complaints.

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### **5. How to Lodge a Complaint**

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Complaints can be made through a variety of channels:

- In person to a person of trust, such as the Direct Supervisor, Country Compliance Officer, Country HR Representative or your Country Director;
- In person to the Compliance Officer;
- Through the external service agent.

Violations of the Code of Conduct should always be addressed at country level according to the Country Complaint Mechanism with exception of potential violations by the Country Director or other potential conflicts of interests. The Head Office complaint channels listed below serve as an escalation option. The Head Office Compliance Officer and Regional Coordinator must be informed immediately about cases of fraud, corruption, child abuse and sexual exploitation, abuse and harassment.

## 5.1. Internal Channels

At Head Office, the Compliance Officer records all complaints centrally. Complaints are possible in writing as well as verbally. Verbal complaints are recorded in writing by the Compliance Officer. Employees and other intermediaries who receive a complaint orally or in writing, forward it in writing via the complaint form (cf. annex I) to the Compliance Officer.

Other internal reporting channels are:

- E-mail: [anticorruption@helvetas.org](mailto:anticorruption@helvetas.org);
- E-mail: [anti-harassment@helvetas.org](mailto:anti-harassment@helvetas.org)
- Fill out the complaint form: [Code of Conduct | Helvetas](#)

## 5.2. External Channels

If an external channel is preferred, one can inform the external service agent SafeCall. SafeCall is a professional external provider, to which complainants can address in full confidence. The experts of SafeCall receive complaints in over 170 languages. The confidentiality and anonymity of the informer is respected.

- Telephone: 0044 800 915 15 71;
- Online: [www.safecall.co.uk/report](http://www.safecall.co.uk/report)

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# 6. Responsibilities in Handling Complaints

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## 6.1. Administration and Ethics Committee (AEC)

The Administration and Ethics Committee (AEC) commits itself to a zero-tolerance principle towards corruption and fraud. The AEC ensures and oversees the establishment of an appropriately and adequately resourced compliance mechanism. The AEC leads the investigations when a member of the Management Board or the Board of Directors is involved in corruption, fraud or conflicts of interest. Once such an investigation is finalized, the AEC proposes sanctions (cf. chapter 8 Sanctions). The final decision about the sanctions is with the Board of Directors.

## **6.2. Management Board**

The Management Board implements a compliance program that includes periodic risk assessments, targeted training and effective monitoring. In order to ensure the dissemination and implementation of the Code of Conduct and the Regulations on Corruption, Fraud and Conflicts of Interest and these Guidelines, the Management Board takes appropriate measures. Members of the Management Board are part of the Case Management Unit (see below).

## **6.3. Country Directors**

Country Directors ensure the effective fight against corruption, fraud and conflicts of interest by disseminating information on the regulations and the complaint mechanism in their respective country programs. Employees and other relevant stakeholders are made aware of the existence and functioning of the complaint mechanism. Country Directors undertake regular local risk assessments on corruption, fraud and conflicts of interest and plan and implement preventive measures based on the assessment. Country Directors regularly report back to the Compliance Officer at Head Office about plans, progress and challenges and receive assistance from Head Office where needed. All serious formal complaints addressed at country level must be reported immediately to the Compliance Officer (see below) at Head office. In the case-management process at Head office, which is led by the Case Management Unit, investigation tasks can be delegated to the Country Director.

## **6.4. Employees receiving complaints**

If employees of HELVETAS or collaborative organizations are informed about corruption, fraud or conflicts of interest within the activities of HELVETAS, they have the right and the obligation to report it immediately to their superior or through the complaint mechanism.

## **6.5. Compliance Officer**

Through the complaint mechanism the Compliance Officer receives complaints. He/she undertakes the desk research and submits a report with recommendations to the Case Management Unit, which decides whether investigations are required or not. In case investigations are not initiated, the Compliance Officer informs the complainant.

The Compliance Officer is responsible to raise awareness about the complaint mechanism and to ensure concrete guidance and training at different levels and through different channels (providing standard information material, updates through newsletter, etc.). The Compliance Officer is the main contact regarding this topic and provides technical support at Head Office and to the country programs.

## **6.6. Case Management Unit (CMU)**

The unit decides, upon recommendation of the Compliance Officer, whether investigations are purposive or not. The unit heads the investigations and communicates with the external stakeholders (e.g. funding organizations) on a regular basis. The CMU is composed by members of the Management Board, IP Management, International Finance and the Compliance Officer with alternating composition. The CMU draws matters within its mandate to the attention of the Management Board and the Administration and Ethics Committee as defined.

## **6.7. External Service Agent**

The external service agent, contracted by HELVETAS, receives the complaint, records it

systematically, clarifies questions with the complainant - if identity is known, classifies the information and forwards it to the Compliance Officer for further processing. Moreover, HELVETAS is provided with an overview of cases annually.

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## **7. Handling of a Complaint**

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### **7.1. Reception of a Complaint**

The complaint is received by the Compliance Officer or the external service agent. If another employee receives a complaint, he/she is obliged to forward it to the Compliance Officer in writing as soon as possible by using the complaint form (max. three working days unless exceptional circumstances do not permit, cf. annex I).

Once the Compliance Officer or the external service agent has received a complaint, the complainant is notified through an acknowledgement message. The confirmation states when and how HELVETAS received the complaint, who is responsible for handling the complaint and who will be the complainant's contact person for questions or feedback. If the complainant does not want to receive a written acknowledgement as he/she feels at risk, the confirmation can be made orally as well.

### **7.2. Identifying Risks, providing Protection and Support**

When receiving the complaint, the Compliance Officer assesses whether the complainant, the subject of the complaint or anyone else is at risk. HELVETAS commits itself to protect complainants as well as the subject of the complaint (the latter during the complaint process) reasonably from possible reprisals (cf. Whistleblower Policy). Protective measures are defined in consultation with the person(s) at risk and can include medical, psychological or legal assistance.

### **7.3. Desk Research**

Within a maximum period of two weeks the Compliance Officer initiates initial desk research of the case to examine options how to proceed. This includes answering these questions:

- Is the complaint made in good faith?
- Does the complaint relate to a breach of the Code of Conduct or the Regulations on Corruption, Fraud and Conflicts of Interest?
- Is there sufficient information and evidence after the desk research or is there a need to further investigate?

The Compliance Officer establishes a report and recommends to the CMU whether to investigate the allegation. The CMU decides whether to stop the investigations and to close the case or to conduct an investigation. The complainant is then informed about the decision and the reasoning in writing countersigned by the CMU.

### **7.4. Investigation**

The CMU is established ad-hoc, its composition depends on the importance of the case (cf. chapter 6 Responsibilities in Handling Complaints)

The funding organization has to be informed and consulted about the complaint.

The investigation is carried out expeditiously. As part of the investigation, documents can be analyzed, the complainant, the subject of the complaint and/or witnesses interviewed, relevant local

and international experts consulted (e.g. legal experts or forensic investigators), a monitoring or audit undertaken etc. During the investigation, all steps are documented and stored by the Compliance Officer and an internal report is composed. Based on the internal report, the CMU decides to either stop the investigation or to initiate further measures. These measures can include e.g. an external forensic audit, open a court case, or decide disciplinary measures. All such measures must be coordinated by the funding organization and must be in line with national law.

The subject of the complaint must be heard at a suitable moment during the investigation. The CMU shall consider the situation from the perspective of the subject of complaint and any other new evidence before deciding.

At the end of the investigation, a final investigation report is written, and the key documentation included.

## **7.5. Final Decision**

After the investigation is concluded, the CMU, if required in consultation with the funding organization, makes a final decision. The decision should be made within a reasonable period. In case the final decision is delayed, the complainant shall be informed of when he/she can expect the final outcome. If suspicions are confirmed, sanctions are applied (cf. Chapter 8 Sanctions). If the investigation shows that the subject of the complaint is not substantiated, the case is closed. The results are communicated both to the complainant(s) and to the subject(s) of the complaint as well as to the funding organization. The final investigation report is shared with the Management Board. A yearly case report is shared with the Management Board, whereas an annual summary report is submitted to the Administration and Ethics Committee. In cases of serious violations of the Code of Conduct, the Administration and Ethics Committee is informed in due course.

Other involved organizations (e.g. consortium partners, collaborative organizations) are informed about the complaint, including a HELVETAS contact person who can be approached with questions. Throughout the complaint handling process, the organization(s) are informed about the steps that will be taken during the investigation as well as the final outcome.

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## **8. Sanctions**

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### **8.1. Mandatory Sanctions**

If the CMU confirms the misconduct of the subject(s) of the complaint, adequate sanctions are imposed by the CMU and legal measures are taken if appropriate.

Minor infringements may entail a written warning or a note in the personnel file.

Major infringements may entail (immediate) dismissal according to the framework of local law.

Collaborative organizations are informed about HELVETAS regulations and policies and are requested to sanction their employees in case of misconduct.

### **8.2. Exemption of Sanctions**

In case of infringements, sanctions will not be applied if the two following conditions are both met:

- The objective of the action was to protect greater good (e.g. saving lives);
- The subject of complaint has consulted the superior in advance or informed him/her immediately.

## 9. Documentation, Analysis and Reporting

Each case is documented and archived. The documentation describes all steps taken and reports of investigations, communication, expert opinions and the final decision. The archived documentation is managed by the Compliance Officer.

Cases are analyzed to identify patterns and weaknesses in the system and thus to improve prevention and detection methods. Based on the outcome of the analysis, the lessons learnt, and new measures decided upon are shared regularly (e.g. newsletter, team events) by the Compliance Officer. The Case Management Unit establishes the lessons learnt and decides on preventive measures to be implemented for the future.

The Compliance Officer establishes the Annual Corruption, Fraud and Conflicts of Interest Report for the attention of the Administration and Ethics Committee and the Management Board. In addition to the sensitization measures taken during the year, the cases that occurred are described containing information on how they were handled, the final decisions including sanctions and consequences which were applied, and the lessons learnt.

## 10. Final remarks

These guidelines are complementary to specify the implementation of the Regulations on Corruption, Fraud and Conflicts of Interest. For questions or uncertainties related to the implementation of the regulations or guidelines, please contact your supervisor or the Compliance Officer at Head Office.

The present Guidelines on dealing with Corruption, Fraud and Conflicts of Interest have been approved by the Management Board on October 23, 2018, came into force on January 1<sup>st</sup>, 2019 and were revised on April 1<sup>st</sup> 2026.

## 11. Annexes

Annex I: Complaint Form

|                          |                                                     |
|--------------------------|-----------------------------------------------------|
| Owner (Function & Name): | Isabelle Fisher, Compliance Officer & Legal Advisor |
| Version (First/Latest):  | 03.07.2018/01.04.2026                               |

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## Annex 1: Complaint Form

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### Confidential

Use this form to report any suspected misconduct, violations of Helvetas' Code of Conduct. Your complaint will be handled confidentially.

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### Incident / Complaint Details

1. **Type of Concern** (please tick all that apply)

- ☐ Corruption
- ☐ Fraud / Theft
- ☐ Conflict of Interest
- ☐ Procurement
- ☐ Bullying
- ☐ Sexual Exploitation, Abuse or Harassment
- ☐ Abuse of Authority
- ☐ Child Protection Violation
- ☐ Environmental or Social Safeguards Breach
- ☐ Other: [Click or tap here to enter text.](#)

2. **Date of Incident**

Date: DD/MM/YEAR.

(If more than one incident, specify): [Click or tap here to enter text.](#)

3. **Location**

Country: [Click or tap here to enter text.](#)

Project / Office / Site (if known): [Click or tap here to enter text.](#)

4. **Description of Incident**

(Please describe what happened — who was involved, what exactly occurred, when, where, how, etc.)

[Click or tap here to enter text.](#)

5. **Witnesses or Other Involved Persons**

Name and Role (if known): [Click or tap here to enter text.](#)

Name and Role (if known): [Click or tap here to enter text.](#)

6. **Evidence**

Do you have any evidence or documents (emails, photos, reports, etc.)?

☐ Yes ☐ No

If yes, please describe or attach (if possible):

[Click or tap here to enter text.](#)

### Reporting Preference

How would you like Helvetas to follow up on this complaint?

☐ I would like to be contacted for follow-up.

- ☐ I prefer Helvetas not to contact me.
- ☐ I do not care about follow-up / I don't want to know the outcome.

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**Complainant Information****Field****Information**

Name (optional)

Click or tap here to enter text.

Would you like to remain anonymous?

☐ Yes ☐ No

Contact (email / phone) (optional)

Click or tap here to enter text.

I am filing this complaint on behalf of another person ☐ Yes ☐ No

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**Your Role / Relationship with Helvetas**

- ☐ Helvetas staff
- ☐ Partner / implementing organization
- ☐ Contractor / consultant
- ☐ Primary stakeholder / community member
- ☐ Other: Click or tap here to enter text.

**Declaration**

☐ I confirm that, to the best of my knowledge, the information given in this form is true and correct.

**Signature (if not anonymous):** Click or tap here to enter text.

**Date:** Click or tap here to enter text.

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**Submission Instructions**

- **Email:** Send this form to Complaint Email Address
- **Mail:** Helvetas Country Name, Postal Address
- **Drop Box:** Use the complaint box at Office / Project Location