



Republic of Liberia

Ministry of Health

ANTI- FRAUD Policy

OCTOBER 2024

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FOREWORD



In an era where fraud impacts not just finances but also patient trust and public confidence, the Ministry of Health (MOH) prioritizes a proactive approach to fraud prevention. This Anti-Fraud Policy outlines strategies for the early detection, prevention, and response to fraudulent activities within the Ministry. By fostering a culture of vigilance and accountability, we aim to protect resources, ensure high standards of patient care, and maintain public trust. In response to recommendations from donor partners and external auditors, the MOH has strengthened its risk management procedures, internal controls, and ethical standards. This policy is a key measure to ensure the Ministry operates in a transparent, accountable manner, safeguarding its reputation and financial stability by managing fraud risk effectively. It details actions for reporting and addressing suspected fraud, as well as preventive steps to reduce risks.

This policy applies to all MOH employees and third-party entities working on behalf of the Ministry. It complements existing laws and regulations, supporting the Ministry's zero-tolerance stance on fraud, corruption, and unethical conduct. All reported allegations will be thoroughly investigated, and appropriate actions will be taken, including the recovery of losses where applicable.

The Ministry calls on every employee and partner to uphold the principles outlined in this policy. By fostering a healthcare system built on integrity, we collectively ensure that all actions are guided by the ethical imperative to protect the well-being of those we serve.

A handwritten signature in black ink, appearing to read 'Louise M. Kpoto'.

Louise M. Kpoto, MD, MPH, MMed-OBGYN, PhD
Minister of Health



Acknowledgment

The development of the Ministry of Health National Anti-Fraud Policy represents a significant milestone in our commitment to maintaining the highest standards of integrity, accountability, and transparency in all aspects of our work. This policy reflects our dedication to safeguarding public resources, upholding ethical conduct, and strengthening the overall health system for the benefit of all Liberians.

We extend our sincere appreciation to the many individuals and organizations whose contributions were instrumental in the creation of this policy. First, we acknowledge the leadership of the Ministry of Health for their unwavering support and guidance throughout the process. Their commitment to combating fraud and promoting ethical behavior within the health sector has been invaluable.

We also extend our gratitude to the various technical working groups, internal departments within the Ministry who provided expert input, reviewed drafts, and ensured that this policy addresses the key challenges facing the health sector. Your diligence and professionalism have contributed to the development of a robust and comprehensive policy that will serve as a critical tool in the fight against fraud.

Special thanks are extended to our partners, including FARA –USAID, the Global Fund, GAVI and other international organizations, donors, and civil society groups, for their collaboration and technical support. Your contributions have enriched this policy and ensured that it aligns with best practices in governance and accountability.

Finally, we recognize the vital role of every Ministry employee and stakeholder in implementing and adhering to this policy.

Together, we remain committed to upholding the principles outlined in this policy and ensuring that the Ministry of Health continues to operate with the highest level of ethical standards.

Hon. Malayah Tamba Cheiyoe

Deputy Minister for Policy & Planning, Research and M&E

Version Control

To ensure that:

- a) All parties are aware of the policies and procedures that have been issued.
- b) All parties refer to the same version of the documents issued; and
- c) All policies and procedures are updated in a prescribed manner.

Version Control Table

Header	Description
Policy Type	Ministry of Anti-Fraud Policy
Approved by (date)	
Last Approved Revision	
Responsible Officer	Deputy Minister Administration
Next Review Date	

LIST OF ABBREVIATIONS

ACFE	Association of Certified Fraud Examiners
CCM	Country Co-ordinating mechanism
CSA	Civil Service Agency
DSA	Daily Subsistence Allowance
GAC	General Auditing Commission
GF	The Global Fund to Fight AIDS, Tuberculosis and Malaria
IAA	Internal Audit Agency
LACC	Liberia Anti-Corruption Commission
MOH	Ministry of Health
OFM	Office of Financial Management
OGC	Office of General Counsel
OIG	Office of Inspector General
PPCC	Public Procurement and Concessions Commission
PR	Principal Recipient
SR	Sub-Recipient
USAID	U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

1.0 INTRODUCTION

An anti-fraud is an essential component of good governance and ethical business. Fraud poses a significant threat to the integrity, efficiency, and reputation of organizations worldwide, including public sector institutions like the Ministry of Health. As stewards of public resources and guardians of public health, the Ministry is committed to maintaining the highest standards of transparency, accountability, and ethical behavior. This Anti-Fraud Policy is designed to safeguard the Ministry's resources, ensure the efficient delivery of healthcare services, and uphold public trust. It outlines the Ministry's commitment to preventing, detecting, and responding to fraudulent activities, thereby fostering a culture of integrity and compliance.

1.1 Background

The Ministry of Health plays a crucial role in managing and delivering healthcare services to the population, utilizing significant public funds and resources. This responsibility makes the Ministry particularly vulnerable to fraudulent activities, which can undermine its operations and the public's confidence in its ability to provide essential services. Fraud in the healthcare sector can take many forms, including financial mismanagement, misappropriation of funds, and fraudulent claims.

In recent years, various reports and audits have highlighted instances of fraud within public health systems globally, underscoring the need for robust anti-fraud measures. These incidents not only result in financial losses but also hinder the delivery of critical healthcare services, affecting the health and well-being of the community.

Recognizing these challenges, the Ministry of Health is committed to implementing a comprehensive Anti-Fraud Policy. This policy draws on international best practices and aligns with national legal and regulatory frameworks to create a robust defense against fraud. It emphasizes the importance of preventive measures, early detection, and a systematic response to fraud incidents. Additionally, the policy aims to promote a culture of integrity and accountability among all employees and stakeholders.

Through this Anti-Fraud Policy, the Ministry of Health seeks to protect its resources, enhance operational efficiency, and maintain the trust and confidence of the public and its partners. The policy will be regularly

reviewed and updated to address emerging risks and incorporate advancements in fraud prevention and detection strategies.

1.2 Scope of this Policy

This policy applies to all employees, contractors, consultants, suppliers, and any other parties involved with the Ministry of Health. It covers all forms of fraud, including but not limited to financial fraud, procurement fraud, corruption, embezzlement, and any other unethical activities.

1.3 Policy Development process

The Ministry of Health's Anti-Fraud policy was crafted through a collaborative and inclusive approach, ensuring that diverse perspectives were integrated throughout the development process. Extensive consultation meetings were conducted with various key stakeholders, including critical Units within the Ministry of Health, such as the Internal Audit Unit, the Compliance Unit, and key personnel from the Office of Financial Management (OFM). Additionally, external partners were engaged to provide their input and expertise, ensuring that the policy reflects both internal needs and best practices in fraud prevention and management across the health sector. This participatory process was essential in developing a robust and comprehensive Anti-Fraud policy that aligns with the Ministry's commitment to transparency, accountability, and the efficient use of resources.

2 Situation Analysis

2.1 Current Context

Liberia's healthcare system comprises a network of hospitals, Health centers clinics, and health posts, delivering Health services to both urban and rural areas. The Ministry of Health oversees the operation and supervision of these facilities, ensuring compliance with national health standards and policies. International donors and aid partnerships are crucial in providing financial support and resources, significantly bolstering the healthcare infrastructure and its capacity to serve the population effectively.

According to the 2023 Risk Assessment Report, the Ministry of Health's procurement processes exhibit a range of vulnerabilities and pervasive noncompliance with established procurement laws, regulations, policies, and procedures across all County Health Teams (CHTs). The Ministry was found to be largely non-compliant with the Public Procurement and Concessions Act (PPCA), which governs public procurement activities to ensure transparency, accountability, and value for money. The assessment identified significant risks associated with the procurement, payment, accounting, and reporting mechanisms for building materials and fuel. These commodities are flagged as particularly susceptible to fraudulent activities due to the observed deficiencies in internal controls and oversight. The high-risk status of these areas underscores the urgent need for the Ministry to enhance its

procurement integrity and compliance measures to mitigate the potential for fraud and ensure the effective use of public resources.

In January 2020, the Office of the Inspector General (OIG) released a report that uncovered suspected fraud and other significant wrongdoing within the implementation of the Global Fund by the Ministry of Health. The investigation revealed a troubling pattern of non-compliance with established policies, alongside insufficient internal controls and a lack of proper oversight within the program. These findings raised serious concerns about the integrity of the grant management process and highlighted the need for immediate reforms to ensure transparency, accountability, and effective use of resources in the health system.

3.0 Policy Foundation

The Ministry of Health's Anti-Fraud Policy is built on a clearly defined mission, goal, and set of objectives that guide its overall purpose and implementation strategy.

3.1 Mission

The mission of the Ministry of Health's Anti-Fraud Policy is to promote a culture of integrity, transparency, and accountability within the public sector, ensuring that all resources are managed responsibly and that fraudulent activities are effectively prevented, detected, and addressed.

3.2 Policy Goal

The goal of this Anti-Fraud Policy is to establish a framework for preventing, detecting, and responding to fraud within the Ministry of Health (MoH) in Liberia. The policy aims to protect the integrity of the Ministry's resources and ensure public trust in its operations.

3.3 Policy objectives

The Anti-Fraud Policy aims to create a secured and ethical environment that minimizes the risk of fraud and ensures the Ministry of Health's integrity and sustainability through the following objectives:

1. Strengthen MOH leadership to identify and mitigate potential fraud risks within the system. This includes establishing robust internal controls, regular audits, and employee training programs.
2. Ensure effective detection mechanisms to identify fraudulent activities as early as possible. Utilize data analytics, whistle-blower hotlines, and monitoring systems to uncover suspicious activities.
3. Establish clear procedures for responding to suspected or confirmed fraud incidents. This includes investigating allegations thoroughly, taking disciplinary action against perpetrators, and implementing corrective measures to prevent recurrence.
4. Ensure organizational culture that emphasizes ethical behaviour, transparency, and accountability. Encourage employees to adhere to high standards of conduct and report any suspicious activities without fear of retaliation.

4.0 Guiding Principles

The Ministry of Health's Anti- Fraud Policy is guided by the following principles:

Integrity: The policy is built on a commitment to uphold the highest standards of honesty and ethical behavior. All employees, contractors, and partners are expected to act with integrity, ensuring that their actions reflect the organization's values and legal obligations.

Accountability: Every individual within the organization is accountable for adhering to the Anti-Fraud Policy. This includes understanding their role in fraud prevention and detection, and being responsible for their actions. Leadership is particularly responsible for setting a tone of accountability and transparency from the top.

Transparency: Transparency is essential in all organizational activities. Open communication, clear reporting channels, and an accessible policy framework help ensure that fraudulent activities are easily detected and that all stakeholders understand the procedures for preventing and reporting fraud.

Zero Tolerance: The organization adopts a zero-tolerance approach to fraud. Any instances of fraud, regardless of the scale, will be taken seriously and addressed promptly, with appropriate disciplinary actions and legal consequences as required.

Confidentiality and Protection: Ensuring the confidentiality of whistleblowers and those reporting suspected fraud is a key priority. The policy guarantees that individuals who come forward will be protected from retaliation and that their information will be handled with the utmost care.

Compliance with Laws and Regulations: The policy aligns with all applicable laws, regulations, national and international standards related to fraud prevention and governance. This ensures that the Ministry of Health not only protects itself from fraud but also complies with legal and regulatory requirements.

5.0 Anti- Fraud policy Implementation framework/Approach

5.1 Communicating the Anti-Fraud Policy

The MOH Management must periodically and appropriately communicate the entity's anti-fraud policy to all employees and third parties. It is ineffective to have anti-fraud policy if it is not clearly and thoroughly communicated. Again, in such communications, the policy should be presented in a positive, non-accusatory manner. The overarching goals of distributing and communicating the policy are to make it:

- Easily accessible (by both employees and third parties)
- Memorable
- Communication regarding the policy can be accomplished in the following ways:

5.2 Orientation/Periodic Anti-fraud Awareness

The MOH Management shall advise new employees of the anti-fraud policy at the time of hiring. During these initial employee orientations, the anti-fraud policy shall be discussed and employees

shall sign an annual statement acknowledging that they understand the policy. The MOH Management shall conduct periodic anti-fraud awareness to reinforce the policy and obtain management's expectations that the policy will be followed.

The MOH Management shall make use of posters displayed in common areas. The posters shall contain key messages such as management attitude towards fraud and corruption as well as confidential emails and telephone numbers for reporting incidence of fraud.

5.3 Frequency of review

This policy shall be reviewed at least every two years and revised as needed to ensure continued relevance and/or applicability of specific policy provisions. The review process for any recommended changes shall be managed by the Office of Deputy Minister Administration and/or the Minister of Health in consultation with the Office of General Counsel (OGC), Human Resources and Internal Audit.

FRAUD RISK GOVERNANCE

MOH Control and Regulatory Framework

The MOH operates within a framework of laws, regulations, codes of conduct and procedures, designed, in part, to prevent fraud and corruption and to enhance accountability. Internal policy documents including procurement, financial management and human resource manuals, are complemented by government wide legal framework. All MOH staff members and third parties working on behalf of the MOH are required to act in accordance with this overall framework.

The Government of Liberia has established various anti-corruption agencies to promote integrity and accountability in the management of public resources. These include the:

- Liberia Anti-Corruption Commission (LACC) guided by the Liberian Anti-Corruption Commission Act, 2008.
- Public Procurement and Concessions Commission (PPCC) guided by the Amended and Restated Public Procurement and Concessions Act, 2010.
- General Auditing Commission (GAC) guided by the General Auditing Commission Act, 2014; and
- Internal Audit Agency (IAA) guided by the Internal Audit Agency Act, 2013.

The Ministry is also guided by other applicable legislation including the:

- Public Financial Management Act of 2009 as Amended and Restated in 2019 and the regulation thereto
- The Executive Order No. 62 (Protection of Whistle blowers), 2014.
- Code of Conduct, 2014.

- Standing Orders for the Civil Service, 2012; and
- Civil Service Human Resources Policy Manual, 2013.

This policy references the applicable articles of the various Acts in the relevant sections.

The risk of fraud can be minimized through carefully designed and consistently operated management procedures, which deny opportunities for fraud. Management proactively identifies the risks to which the Ministry is exposed (including the risk of fraud) on an ongoing basis and ensures that existing controls and procedures are adequate to mitigate these risks. Progress on risk mitigation activities is a standing agenda item of the **MOH Audit Committee** meetings, which reviews the implementation status for identified audit/compliance issues. These are monitored using an **audit tracker/ risk register** maintained by the Ministry's Compliance Unit.

The **Internal Audit Unit** carries out independent assessments to validate the effectiveness of established structures, policies, and procedures in mitigating identified risks, and validates the implementation of the outstanding issues highlighted in the audit tracker/ risk register. The continuous review of systems by internal audit also acts as a deterrent against fraud and results in continuous improvements.

The **Ministry of Health Leadership** (Minister, Deputy Ministers and supervisory staff vested with authority for approval of expenditures), ensure adherence to laid down policies and procedures. To ensure compliance with MOH's policies including segregation of duties, conflict of interest management, procurement and financial regulations, staff receive regular training.

5.4 Responsibility for Fraud Prevention and Detection

The Management of Ministry of Health shall be responsible for fraud prevention and detection. However, the Ministry may delegate oversight of anti-fraud efforts to the Audit Committee.

5.5 MOH Audit Committee

The Ministry shall established an Audit Committee chaired by the Minister of Health. The implementation of the Ministry's Anti-fraud Policy is overseen by this committee in line with its stated functions in the Public Financial Management Regulations (*Section K.11. Functions of Audit Committee*) and the Audit Committee Charter/ Terms of Reference. Specifically, in relation to fraud risk, the Audit Committee shall:

- Reviews the effectiveness of internal controls as stipulated in procurement SOP or Financial Management Manual.
- Monitors and evaluates the effectiveness of the MOH's risk management, including the risk of fraud and corruption.
- Reviews all audit recommendations (monitored through an audit tracker) to ensure that appropriate mitigating actions are taken.
- Provides advice on addressing whistle-blower reports from both internal and external sources with due care taken to maintain the confidentiality of any whistle-blowers; and
- Reviews recommendations from investigations and counter-fraud activities. Emphasis is placed on preventive activities to minimise the risk of fraud and other misconduct.

6.0 Fraud Overview – Key Definitions and Red Flags

6.1: MOH definition of Fraud and Corruption

The Liberia Anti-Corruption Act (2008) defines corruption as “any act or acts, decision or decisions or use of public resource or resources by a public or private official in the discharge of official duties and/ or responsibilities which, in order to satisfy the selfish desire or interest of the said official or other person or persons, natural or legal, ignore the established laws, regulations, and thereby, denies, deprives, and prevents, the State or person or persons natural or legal from receiving entitlement, consideration, and/or treatment.

The Act also includes the following acts of corruption: bribery, embezzlement, extortion, fraud, influence peddling, insider trading, misuse of entrusted public property and vested authority, and any economic and financial crimes provided for under the Penal Code of Liberia.

The Public Procurement and Concessions Act (2010)¹ defines fraudulent practice as “any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.”

For purposes of this policy, fraud is defined as **dishonest, irregular or illegal acts**, characterized by a **deliberate intent at concealment or false representation**, resulting in the diversion of resources for the benefit of an individual or group of individuals to the detriment of the MOH, its partners and the Liberian people, who are the ultimate beneficiaries of its programs.

6.2 Actions Constituting Fraud

The scope of fraud within Ministry of Health might range from internal theft of cash in small amounts to a very large third party billing scheme regardless of materiality of the fraud. Below are some examples of fraudulent offences:

- Using MOH equipment against established MOH policies, guidelines, protocols and SOPs
- Inflating reported travel days.
- Forging or altering checks and other documents.
- Disclosing proprietary or confidential information to third parties without proper authorization
- Accepting bribe from or paying bribe to vendors or third parties.
- Engaging in transactions in which the staff has an undisclosed conflict of interest.
- Destroying MOH/donors records with malicious intent.
- Intentionally misstating financial statements.

Note: The list above is not all-inclusive, nor does it define every fraudulent offense that could occur. It is important, however, for MOH Management team to access the control environment within their own operations and programs and identify specific areas and situations where fraud could occur.

6.3 Common Fraud Schemes

In evaluating its overall risk management and internal controls framework, the MOH assesses the risk of the most common fraud schemes in. These include²:

- **Asset misappropriation:** involves stealing/ diverting Ministry funds or assets (supplies, inventory, equipment, and information). In many cases, the perpetrator tries to conceal the theft by adjusting the records.
- **Skimming:** occurs when cash is stolen before it is recorded in the accounting books and records. For example, a hospital employee accepts payment from a patient for consultation/ medication but does not record the full amount received.
- **Disbursement fraud:** occurs when a person causes the organization to issue a payment for fictitious goods or services, inflated invoices, or invoices for personal purchases. For example, an employee can create a fictitious company and then bill the entity for nonexistent services or connive with a supplier to provide invoices for goods not received.

¹ Amended and Restated in 2010

² Modified from the IPPF – Practice Guide, Internal Auditing and Fraud – The Institute of Internal Auditors (www.theiia.org)

- **Expense reimbursement fraud:** occurs when an employee is paid for fictitious or inflated expenses. For example, an employee claims daily subsistence allowance (DSA) for more days than actually travelled.
- **Payroll fraud:** occurs when the fraudster causes the entity to issue a payment by making false claims for compensation. For example, an employee is paid based on a manipulated timesheet or an employee adds ghost employees to the payroll and receives the salary payment.
- **Financial statement fraud:** involves misrepresenting the financial statements, for example, by recording the same expenses multiple times or across different funding sources.
- **Information misrepresentation:** involves providing false information, for instance, manipulating performance or programmatic data.
- **Corruption:** is the misuse of entrusted power for private gain. Corruption includes bribery and other improper uses of power. Corruption is often an off-book fraud, meaning that there is little financial statement evidence available to prove that the crime occurred. Corrupt employees do not have to fraudulently change financial statements to cover up their crimes; they simply receive cash payments under the table. In most cases, these crimes are uncovered through tips or complaints from third parties, often via a fraud hotline.
- **Bribery** is the offering, giving, receiving, or soliciting of anything of value to influence an outcome. Bribes may be offered to key employees or managers such as purchasing agents who have discretion in awarding business to vendors. For instance, this may involve a purchasing agent accepting kickbacks to favour an outside vendor in buying goods or services or demanding it as a condition of awarding business.
- **Conflict of interest:** occurs where an employee, manager, or executive of an organization has an undisclosed personal economic interest in a transaction that adversely affects the entity's interests.
- **Unauthorized or illegal use or theft of confidential or proprietary information** to wrongly benefit someone.
- **Related-party activity:** is a situation where one party receives some benefit not obtainable in a normal arm's length transaction. For example, a vendor with internal connections may receive a contract despite charging higher than normal rates.

7.0 Fraud Red Flags

In order for the MOH to effectively manage the risk of fraud and minimize related losses, it is important that all staff are able to identify the most common behavioral red flags exhibited by perpetrators of fraud. These can be broadly divided into two categories as below³:

(a) Red flags connected to work duties

- Unusually close association with vendor/customer;
- Control issues, unwillingness to share duties;
- Irritability, suspiciousness, or defensiveness;
- “Wheeler-dealer” attitude, i.e., involving shrewd or unscrupulous behavior;
- Complained about inadequate pay;
- Refusal to take vacations;
- Excessive pressure from within organization;

³ Source: Association of Certified Fraud Examiners (ACFE)

- Past employment-related problems;
- Complained about lack of authority.

(b) Red flags associated with personal life

- Living beyond means;
- Financial difficulties;
- Divorce/family problems;
- Addiction problems;
- Social isolation;
- Past legal problems;
- Instability in life circumstances;
- Excessive family/peer pressure for success.

It is important to note that the mere presence of these red flags do not in themselves prove that fraud is occurring, however, they serve as warning signs and should trigger a response by management, for instance, a proactive review of internal controls / fraud risk assessment in potentially compromised areas and other counter fraud measures.

8.0: Why People Commit Fraud

Most frauds have the following three characteristics:

- Pressure or incentive – the need the fraudster is trying to satisfy by committing the fraud;
- Opportunity – the fraudster’s ability to commit the fraud as a result of the absence or weak internal controls; and
- Rationalization — the fraudster’s ability to justify the fraud in his or her mind.

Therefore, when evaluating fraud risk, the MOH considers how staff and external parties, such as partners and suppliers, might have the opportunity to commit fraud, feel pressure to commit fraud, or be able to rationalize committing fraud.

• 8.1: Perceived Opportunity

- The fraudster perceives that he/ she has an opportunity for fraud/ wrongdoing without being caught. This perceived opportunity is mostly seized through taking advantage of control weaknesses, and/ or misusing one’s technical skills or position and authority. Some of the primary internal control weaknesses⁴ that contribute to occupational fraud are summarized below:
 - Lack of internal controls;
 - Overriding of existing internal controls;
 - Lack of management review;

⁴ Source: ACFE 2020 Global Study on Occupational Fraud and Abuse

- Poor tone at the top;
- Lack of competent personnel in oversight roles;
- Lack of independent checks/ audits;
- Lack of employee fraud education;
- Lack of clear lines of authority; and
- Lack of fraud reporting mechanism.

The MOH limits the opportunity for fraud through continuous assessment of internal controls and ensuring timely response to identified gaps/ weaknesses.

8.2: Situational Pressure/ Incentive –

- Some events or conditions may create an incentive or pressure to commit fraud. This may manifest in the form of significant personal financial obligations as a result of living beyond one's means or a sudden change in circumstance. It may also result from significant pressure to achieve ambitious targets, thereby creating perverse incentives for employees to commit fraud.

8.3: Rationalization –

- Most people do not have criminal backgrounds and, therefore, struggle with the guilt associated with fraud/ wrongdoing. Therefore, in order to perpetuate fraud, they first justify the misdeeds and create excuses for going against their moral standards. For instance, staff may feel that they have been treated unfairly and, therefore, justified in committing fraud as a form of recompense.

After the first fraud/ criminal act, the rationalization is often abandoned as it becomes normal for the perpetrator of fraud. Some red flags for potential rationalization include constant (and unaddressed) complaints among staff, high staff turnover, and a poor compliance culture.

The MOH leadership seeks to reduce such rationalization of fraud by promoting honesty and accountability in the workplace through leading by example and creating a positive work culture where all staff are treated fairly and consistently in line with clearly documented standards. The behavioral expectations for all staff, including the consequences of violating the rules, are outlined in the Ministry of Health Employees' Handbook (2017) and Standing Orders for Civil Servants (2013). In addition, staff in all functional areas are guided by clear policies and procedures to minimize ambiguities that may lead to undesirable behaviors/ outcomes.

8.4: Non-Fraud Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by MOH Human Resources Department rather than the Audit Committee which is responsible for fraud investigation.

9.0 MOH's FRAUD RISK MANAGEMENT STRATEGY

9.1: MOH Principles

9.1.1 Zero tolerance to fraud and corruption

The mission of the Ministry of Health is to reform and manage the sector to effectively and efficiently deliver comprehensive, quality health services that are equitable, accessible and sustainable for all the people in Liberia⁵. A major part of this mandate is to ensure that available resources are used for their intended purpose and reach the intended beneficiaries.

The Ministry is committed to ensuring accountability and transparency in all of its programs and, therefore, takes a **zero-tolerance approach to fraud and corruption** whether perpetrated by internal (staff) or external (vendors/ suppliers and other partners) parties. This commitment is demonstrated in various ways including:

- The establishment of independent oversight mechanisms for the Ministry's core operational areas/ activities including an independent procurement committee, audit committee, compliance unit and internal audit Unit;
- Ensuring compliance with both internal (Government of Liberia) and external (donors/ partners) financial accounting and reporting requirements;
- Ensuring that third parties engaged by the Ministry, including contractors, implementing partners and vendors/ suppliers, meet the expected accountability standards through conducting robust due diligence processes and clearly reflecting expectations for ethical conduct in contractual agreements; and
- Establishing and publicizing feedback and complaints mechanisms.

9.1.2 MOH Leadership commitment (tone at the top)

The MOH leadership is committed to ensuring that all Ministry business is conducted in an open, honest and fair manner. All MOH staff and third parties working on behalf of the MOH, including agents, sub-recipients and contractors, are expected to adopt the highest standards of propriety and accountability, and to play a key role in promoting an anti-fraud culture.

Staff and other stakeholders are strongly encouraged to report any suspicions of fraud/ wrongdoing. The Ministry leadership, on its part, commits to follow up on all fraud allegations and take the appropriate steps to address any validated concerns. The MOH will always seek to recover any funds lost through fraud. Specific disciplinary action may range from dismissal of staff/ blacklisting of suppliers to criminal prosecution, depending on the nature of the fraudulent activity.

⁵ <http://moh.gov.lr/moh-madate/>

9.2 MOH's holistic approach to Fraud Risk Management

The effects of fraud are costly, time-consuming, and generally disruptive. The **major focus of MOH's anti-fraud approach is, therefore, fraud prevention**. The MOH recognizes that due to the nature of fraud, which involves attempts at concealment of wrongdoing, prevention mechanisms may not be foolproof and, therefore, has in place complementary mechanisms to detect and investigate such occurrences. In addition to the anti-fraud policy, the mechanisms in place to address the risk of fraud are embedded in the Ministry's day-to-day activities and include:

- Standard due diligence processes prior to engagement of staff and contractors;
- Requirement for suppliers/contractors to confirm compliance with ethical business practice as part of the standard bidding processes;
- Inclusion of appropriate clauses in all staff, supplier and partner contracts highlighting MOH's zero tolerance for fraud and corruption and providing guidance on reporting channels for any noted abuse;
- Documented procedures to guide operations in all the key functional areas ensuring appropriate segregation of duties;
- Automation of the payment request and authorization procedures with clear segregation of duties;
- Regular review and reconciliation of financial and programmatic data; and
- Regular supervision activities by management to verify implementation of activities and compliance with regulatory and other requirements including relevant donor/ partner policies.

9.3 Fraud Risk Assessment and Monitoring

As part of its overall risk assessment, the Internal Audit Unit conducts a fraud risk assessment evaluating, among other aspects:

- Structures to ensure effective Fraud Risk Governance;
- Fraud Risk Identification processes; including likelihood and impact;
- Effectiveness of Fraud Control Activities;
- Fraud Investigation and Corrective Action protocols and processes; and
- Fraud Risk Management Monitoring tools.

A systematic fraud risk assessment helps to identify the areas with high fraud risk exposure enabling internal audit to more effectively deploy available resources and also provides a reference point for the evaluation of the Ministry's oversight and assurance mechanisms.

As part of the fraud risk monitoring processes, the overall capacity (knowledge, skills, experience and number of staff), especially in functions with fiduciary responsibility including the OFM, Procurement Unit, Compliance and Internal Audit, will be continuously assessed in light of emerging risks. Where gaps are identified, remedial actions such as training, job rotation, recruitment and others will be considered in line with the MOH performance management framework.

9.4 Fraud Awareness

The effectiveness of this anti-fraud policy depends, to a large extent, on the awareness by all MOH staff and partners, including sub-recipients and contractors, of fraud and corruption, and how to respond appropriately to any potential issues. The MOH will, therefore, pursue a deliberate fraud awareness and training plan with specific activities at induction/ onboarding stage and continuously through the engagement period.

All new employees and partners/ sub-recipients must undergo **fraud awareness** as part of the **induction/ onboarding process** not later than three months of contracting/ assumption of duties. Key elements covered during induction include:

- Awareness of this policy with an emphasis on MOH's zero tolerance for fraud, conflict of interest management, available whistleblowing mechanisms and related protections;
- Guidance on signing relevant declarations including conflict of interest and a commitment to the MOH's code of conduct;
- Guidance on how to report suspicions of fraud or wrongdoing; and
- For managers, guidance on how to respond to reported suspicions of fraud or wrongdoing including maintaining confidentiality, safeguarding evidence, providing guidance and protection to whistleblowers.

Ongoing fraud awareness will also be provided by Internal Audit in coordination with the Office of Financial Management as part of the regular supervision/ verification activities. This will include items covered during induction and also incorporate additional aspects such as:

- Definitions of fraud or wrongdoing, with relevant examples;
- Fraud red flags;
- Lessons learned from past investigations (internal or external);
- Roles and responsibilities of various stakeholders in fraud risk management;
- Available fraud management tools including the risk register and fraud incidence log; and
- Best practices in fraud prevention, detection and response.

In addition to organized trainings, MOH incorporates awareness activities in the day-to-day operations. This includes:

- Displaying anti-fraud posters in prominent spaces within the various offices;
- Incorporating updates on risk management including fraud risk, in staff meetings and regular reporting; and
- The requirement for procurement evaluation committee members to complete a conflict of interest declaration form for every procurement activity.

10.0 MITIGATING BRIBERY AND CORRUPTION RISK

10.1 MOH commitment to a fair and transparent procurement/selection process

MOH awards grants, subsidies and contracts on a free and fair basis, without requesting or accepting any payment or favor. In the event that a partner/contractor is requested for any kind of payment or favor as a condition or implied condition for being awarded a grant or contract, the partner should immediately escalate any such instances through an appropriate body.

To ensure that third parties are aware of the available reporting channels, the standard bidding and contracting documents should always include clear guidance on how and where to report any concerns on potential fraud/wrongdoing.

10.2 Conflict of Interest Management

10.2.1 What constitutes a conflict of interest?

No person, whether appointed, employed or contracted to any public office, shall engage in any other activity which shall be against public policy, or constitute conflict of interest. A Conflict of Interest occurs when a public official, contrary to official obligations and duties to act for the benefit of the public, exploits a relationship for personal benefit⁶

The Amended and Restated Public Procurement and Concessions Act also provides the following guidance:

- Section 2(22) “conflict of interest” means, in respect of a person, where the person or a Close Relative of that person has an interest that may influence or be perceived to influence the performance of the person’s functions or duties under this Act.
- Section 2(37) “interest” when used in the context of conflicts of interest (including in Sections 13 and 84 of this Act) includes any relationship, investment, benefit (pecuniary or non-pecuniary), or any direct or indirect involvement or engagement of a person or a Close Relative of that person in any business transaction or arrangement for profit.

The Civil Service Human Resource Policy Manual⁷ stipulates that employees must ensure that there is no conflict of interest in the performance of their job. For example, no outside projects that conflict with their duties as an employee of Government; or no contract to perform a job or deliver services to the Government institution for which he/she will be personally paid by or on behalf of the institution.

⁶ National Code of Conduct (Section 1.3.6)

⁷ CSA HR Policy Manual, 2013 (Section 58 – Conflict of Interest)

The National Code of Conduct⁸ provides more detailed guidance on acts that constitute conflict of interest as summarized below:

- **Receiving or encouraging the giving of Bribes or Gifts** in connection with the performance of official duties or any other benefits that could have any influence on the professional approach to issues and the discharge of official duties.

In line with this, any token gift received by Public Officials and Employees of Government must be declared, within a reasonable time not exceeding seven (7) days, to the appropriate authority. Even where an offered benefit or gift is not accepted, any such circumstances must be reported, especially where the public servant feels that it constituted attempts to influence his or her official action/decision.

- **Obtaining Financial Assistance or Loans on favorable terms**, that is, with no explicit requirements for repayment and/ or at an unreasonable rate of interest.
- **Use of an official position to pursue private interests** that may result in conflict of interest.
- **Nepotism** defined as a Public Official appointing, employing, promoting, advancing, or advocating for appointment, employment, promotion, or advancement, in the agency or branch of Government in which he or she is serving or has jurisdiction or control, any individual who is a Relative i.e., any individual who is related to the public official as father, mother, son, daughter, brother, sister, husband and wife.
- **Giving preferential treatment** to any individual, corporation or institution, including a non-profit organization, in the performance of official duties.
- **Receipt of double emoluments** unless it is established that such additional employment is in the public interest (e.g., teaching at public educational institutions), and that such service does not conflict with the Public Official or Employee of Government's principal employment.

4.2.2 Conflict of Interest Declaration Requirements

MOH staff are required to disclose any potential conflicts of interest in order to ensure that any associated risks are appropriately mitigated and that related decisions or actions are documented in a transparent manner. The existence or discovery of a conflict of interest does not constitute a breach of policy as long as it is appropriately disclosed.

All staff are required to complete a conflict of interest declaration form at the **point of entry** and subsequently, **as soon as any conflict of interest arises** or the staff member becomes aware of it.

Examples of such disclosures would include:

- A relative or close friend of a staff member applies for a job with the MOH, particularly where the staff member may be seen to have influence over the hiring decision;
- A procurement committee member has a personal/ professional association with a potential supplier.

⁸ National Code of Conduct (PART IX: GIFTS, BRIBES AND CONFLICT OF INTEREST)

Staff involved in the procurement process, specifically the **bid evaluation and procurement committees** are expected to complete a conflict of interest declaration form **for every procurement activity**. Any steps taken to manage a declared conflict of interest should be documented on the declaration form, e.g., recusal from the evaluation/ decision making process. This process should be captured in the procurement evaluation report/ minutes.

In addition, the **MOH Leadership** (Minister, Deputy Ministers, Directors, Department Heads including the PCU Coordinator) are required to make **annual conflict of interest declarations** (at the beginning of every financial year). Guidance should be obtained from the Staff Handbook

10.3 Third-party arrangements

All entities managing MOH funds, including sub-recipients and contractors, have an obligation to put in place management and internal control procedures designed to prevent and detect irregularities, errors and fraud. The acknowledgement and commitment to this is confirmed through **relevant contractual provisions** which include the requirement for the contracting partner to notify the MOH as soon as it becomes aware that a fraud is likely to have occurred and any actions contemplated/ taken in response.

10.3.1 Sub-Recipients

- Before entering into any agreements, the MOH ensures that adequate due diligence has been conducted. This includes a capacity assessment to evaluate the entity systems and controls.
- MOH communicates its zero-tolerance policy to all sub-recipients and partners in the standard grant/ partner agreements and through the onboarding/ orientation process.
- MOH ensures that all sub-recipient/ partnership agreements incorporate appropriate anti-fraud clauses including acknowledgement of the sub-recipient/ partner's liability for any losses due to fraudulent activity.

More detailed guidance is provided in the sub-recipient oversight manual which is shared with all sub-recipients/ partners for their reference.

10.3.2 Suppliers and Contractors

- Before entering any contractual arrangements, the MOH assesses the risk involved and conducts appropriate due diligence to confirm the existence of the bidder's claimed technical and financial capacity in compliance with the Public Procurement and Concessions Act⁹.
- MOH communicates its zero-tolerance policy to suppliers, contractors and other third parties from solicitation stage (through the bid documents) and throughout the period of engagement.
- All formal contracts incorporate appropriate anti-fraud clauses, which include the MOH's right to suspend/ debar a supplier/ contractor from participating in future procurements due to misconduct or non-performance of contractual obligations.

⁹ PPC Act Section 116 Due Diligence

11.0 REPORTING FRAUD ALLEGATIONS

11.1 Who is responsible for reporting fraud?

The Executive Order No. 62 (Protection of Whistle-blowers) is clear that “**every person has a social responsibility to disclose and expose acts of corruption and other criminal conduct** in an orderly manner and without prejudice to the security and general wellbeing of the person”.

The Executive Order defines a **whistle-blower** as “anyone who discloses information about action of impropriety against the public interest or public good that is occurring, has occurred, or will occur in any public or private institution” and provides for protection of whistle-blowers against any detriment or retaliatory action as a result of reporting any wrongdoing.

The MOH encourages and expects staff members and third parties working on MOH’s behalf to report incidents of suspected fraud, bribery and corruption in good faith, that is, based on “the reasonable belief of the informant that the information given is true and correct to the best of his/her certain knowledge”¹⁰.

5.2 Fraud hotline/ whistleblowing mechanisms

Employees or other parties who have concerns or observe suspicious activity, shall report it immediately to the proper channel described in this manual so that the appropriate parties can review the complaint and determine what further actions need to be taken.

The whistleblowing mechanisms are designed to facilitate the reporting of concerns in confidence by MOH staff members, third parties and the public. This is achieved by having a dedicated email account and telephone line.

Whistleblowers are encouraged to report as much detail as possible, including who is/ may be involved, when and where the alleged fraud/ wrongdoing took place, and the nature of any available evidence or the basis for their suspicion to the Fraud alert Committee who will signed a confidentiality bound using the following emails and phone numbers:

The email and hotline are accessible only by the Internal Audit Director who is independent of the Ministry’s day-to-day operations.

The email and hotline details will be shared through various media and forums including:

- The MOH website;
- Procurement solicitation notices and documents ;
- Third party contract agreements;

¹⁰ Executive Order No. 62, Section 1 (Definitions and Interpretations)

- Posters displayed in prominent spaces in the various offices;
- Staff meetings and trainings, and other relevant forums.

5.3 What issues should be reported?

The Ministry and its programs are exposed to multiple potential fraud schemes inherent in the nature of its activities and general operating environment. Below is a non-exhaustive list of the kind of fraud schemes that may be encountered and, therefore, reported:

- Theft of assets including cash;
- Diversion of drugs and other health commodities;
- Use of Ministry funds for personal use;
- Abuse of Ministry's assets (reference subsector policies)
- Staging of fake events such as trainings/ workshops;
- Collection of allowances without conducting the related activities;
- Fake invoicing;
- Irregularities in tender processes (for example fraudulent bids, bid collusion, bid manipulation, coercive practice);
- Bribery and kickbacks;
- Abuse of power or authority for personal gain;
- Conflict of interest.
- Denial of opportunity due to Sexual Exploitation and Abuse (SEA)

In general, staff and other stakeholders are encouraged to seek guidance whenever required. This could be obtained from the Internal Audit Unit, the Office of General Counsel, Human Resources Unit, direct supervisors/ senior management, or using external resources such as donor/ partner guidelines.

5.4 Whistleblower protection

5.4.1 Right to Anonymity

While concerns may be reported anonymously, whistleblowers are encouraged to give their name and/ or contact details to facilitate any follow up required when investigating allegations. Any concerns raised will be treated in the strictest confidence and the source of specific information may only be shared with the consent of the whistleblower.

5.4.2 Confidentiality Protection

A person who receives an allegation, whether oral or written, shall be required to protect the identity of the person making the disclosure, until and unless an investigation is commenced. Any violation of this confidentiality will be treated as an offense in line with the Executive Order No. 62 (Protection of Whistleblowers).

5.4.3 No Retaliation Policy

Staff are encouraged and, indeed, expected to raise any concern that they may have, without fear of reprisal or retaliation. To facilitate this, MOH shall have a dedicated email and telephone line for escalation of suspected fraud.

MOH recognizes that speaking out against acts of fraud or wrongdoing is not easy and takes every precaution to protect whistleblowers from any form of retaliation. Staff and other stakeholders are encouraged to report any incidences of potential retaliation. The Executive Order No. 62 provides for individuals the right to take legal action in respect of any retaliation and provides detailed guidance in this regard.

For avoidance of doubt, if an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the person raising the concern.

5.5 How are complaints/allegations handled?

When an allegation is received, the Internal Audit Director, or designate shall, in line with the Whistleblower Protection guidelines,¹¹ take the following measures:

- (i) Make a record of the allegation/ complaint including the identity of the whistleblower, provided that the record shall be made in a format that protects the whistleblower's identity and be available only to individuals with the legal authority to view such disclosure.
- (ii) Give a written acknowledgement of receipt of the allegation provided that such acknowledgement shall not expose the identity of the whistleblower.
- (iii) Keep the disclosure in a manner that will clearly protect the confidentiality of both the allegation details and the whistleblower, pending investigation of the matter.
- (iv) Submit a written copy of the allegation to the Office of General Counsel and the Deputy Minister for Administration, clearly marked "confidential". Whereas the Office of General Counsel will provide advice on the next steps from a legal perspective, the Deputy Minister for Administration will authorize any investigative action and provide the necessary facilitation for the investigations team.

Please refer to Section 6 of this manual for the detailed process followed when investigating fraud allegations.

¹¹ Executive Order No. 62, Section 9: Action When Disclosure is Received

6. INVESTIGATING FRAUD ALLEGATIONS

6.1 Initial Assessment and Investigation Authorization

The Internal Audit Director will be responsible for conducting investigations with the guidance of the Office of General Counsel, which will advise on legal considerations, and the Minister/ Deputy Minister Administration who will provide any additional support and resources including links to external expertise, where required.

6.2 Authorization for Investigation

The Internal Audit Director has the authority to take control of and examine all records necessary to conduct the investigation. The MOH management should inform employees that their full cooperation is required during an investigation.

6.3 Responsibility for Investigating Fraud Allegations

When there is an allegation or suspicion of wrongdoing, the Internal Audit Director will carry out an initial assessment to determine the next steps. This will involve, among other things:

- Obtaining any additional information from the whistleblower, as may be required;
- Ensuring that any available evidence is safeguarded;
- Preventing further losses, as far as possible;
- Considering what other sources of corroborating information may be available including other potential witnesses;
- Determining the scope of issues to be investigated. The investigation team shall comprise Internal Audit Director, Office of the General Counsel (OGC), Human Resources Compliance, and Decentralization and Governance Units.
- In case of conflict of interest, involving any members of the committee or staff of the unit that person represents, he/she shall recuse themselves from the investigation.

Where necessary, the Internal Audit Director will draw upon other expertise, for instance, the Office of the General Counsel (OGC), Human Resources or other specialists, internal or external to MOH. This will be done in consultation with the Deputy Minister Administration who will provide authorisation and support for any resources required for the investigation. In the event that any of the Deputy Ministers are implicated, the Internal Audit Director will seek authorisation directly from the Minister of Health.

All fraud allegations/ complaints will be noted and related actions tracked in a fraud incidence log.

6.4 Confidentiality

Management should mandate the Internal Audit Director that the investigation is confidential and not to be disclosed to outsiders except as required.

The Internal Audit Director will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity should notify the Audit Committee immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigations will be carried out in line with the uniform guidelines for investigations as endorsed by the 10th Conference of International Investigators (June 2009)¹².

6.5 Investigation Protocols

At a minimum, all investigative activities must:

- (i) Follow a **detailed plan of action** in line with a clearly **defined investigation scope**;
- (ii) Be conducted in a professional manner, maintaining **objectivity, impartiality, and fairness** throughout the investigative process. Members of the investigation team must, therefore, be **independent** of the processes and persons under investigation;
- (iii) Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.
- (iv) Seek to obtain and safeguard **adequate supporting evidence** including physical, documentary and testimonial evidence;

Collection and preservation of evidence

- Management should take immediate action to prevent further loss and safeguard any evidence.
- Before anyone is questioned, confronted or interviewed, the investigations team should consider the possibility of collusion with other (internal or external) parties and take steps to minimize the risk of evidence tampering/ manipulation.
- The investigations team should ensure that all relevant documentation is retained securely, in its original format, that is, it should not be written on or altered in any way.

Consideration for potential litigation

- The investigations team should ensure that evidence is preserved in a legally admissible form to support any potential litigation procedures.
- A detailed record of the investigation should be maintained. This should include a chronological file recording details of telephone conversations, discussions, meetings and interviews, details of documents reviewed, and details of any tests and analyses undertaken.
- All interviews should be conducted in a fair and proper manner. Where there is the possibility of criminal prosecution, advice should be sought from the Office of General Counsel to ensure that the key legal requirements are met both in terms of interview conduct and procedures to secure any related evidence.
- Any disciplinary action should be taken in consultation with the Office of General Counsel and Human Resources Unit.

¹²<http://www.conf-int-investigators.org/uniform-guidelines-for-investigations/>

- (v) Discuss reports with the appropriate authorities and ensure **controlled distribution of investigation information**; and

Confidentiality and feedback

- No information should be divulged to anyone other than the team who are directly involved in managing the investigation.
- Within ten (10) working days of a concern being raised, the Director Internal Audit, or designate, will contact the person who raised the concern, to indicate how the matter will be dealt with including any additional clarification that may be required.
- Subject to any legal constraints, information about the outcome of any investigation will be shared with staff, including specific actions taken to improve controls and, therefore, mitigate the threat of future fraud.

- (vi) Consider **communicating to/ collaborating with external parties**, such as donors and implementing partners, where appropriate.

External reporting and/ or collaboration

- Matters of a criminal nature will be reported to the Police through the Office of General Counsel.
- Donors/partners and other relevant stakeholders will also be notified, as appropriate.

Note: Any communication to external parties must be cleared by the Minister/ Deputy Minister Administration.

6.4 Reporting and Acting on Investigation Findings

The outcome of all investigations should be documented in a **formal investigation report** outlining the findings and any recommendations on remedial actions to address identified weaknesses. The report must be accurate, clear, impartial, relevant and timely. The investigation report must present only the verified facts and should not include opinion statements on the presumed innocence or guilt of any parties involved.

Following the conclusion of the investigation and related report, MOH will:

- Pursue **disciplinary action** or other appropriate actions, in line with the provisions of the Civil Service Standing Orders, Civil Service Human Resources Policy Manual, and other relevant guidance;
- Take **corrective action** to address identified gaps and avoid future recurrence;
- Document **lessons learned** and, where relevant, take **preventive action** to address other weaknesses that may have been identified in the course of the investigation. Relevant updates will also be made to the **MOH Risk Register**;
- **Communicate the investigation outcomes**. Depending on the nature of the investigation, this could include feedback to the whistle-blower, staff as a whole, donors, insurers and/ or other relevant stakeholders.

6.5 Disciplinary Action

The management of MOH remains committed to a zero-tolerance stance on fraud and corruption. Management will approve the below disciplinary actions against a fraudulent employee based on the recommendation of the audit committee. Examples include:

- Written warning
- Loss of benefits
- Docked or no pay
- Suspension
- Probation
- Demotion (e.g., reduction in job responsibilities and title change)
- Denial of a promotion
- Termination
- Reporting the fraud to law enforcement agencies
- Legal action to recover proceeds loss to fraud

7. DONOR FUNDED PROGRAMS

When implementing donor-funded programs, all staff members are required to adhere strictly to both the Ministry of Health's Anti-Fraud Policy and the specific guidelines set forth by each donor. This means that staff must follow established procedures designed to prevent, detect, and respond to any fraudulent activities, ensuring transparency and accountability throughout the program lifecycle. Additionally, compliance with donor-specific requirements involves meeting particular financial management standards, reporting protocols, and audit processes as mandated by each funding entity. These combined efforts are critical in safeguarding program integrity and fostering trust between donors, the Ministry, and beneficiaries. The Ministry of Health shall establish a comprehensive fraud reporting system for all donor-funded programs. This system will involve the creation of detailed reports that document any incidents or suspicions of fraud related to donor-supported activities. These reports will not only outline the nature of the fraudulent activities but also provide information on the actions taken to investigate, mitigate, and prevent future occurrences.

What should you report?

- What is the type of wrongdoing you are reporting?
- What happened exactly? Please provide details.
- Where and when did it take place?
- Who was involved? Please share full name, title, and office.
- How did you become aware of this wrongdoing? Did you witness it?
- Do you have evidence of this wrongdoing? (Please provide any evidence that you have)
- Do you know if evidence exists? How do you know, and where can we find it?
- Who else knows? Can we contact them? (Please provide their contact details)
- Why do you think it should be investigated?
- Do you have any other relevant information?

. Policy Enabling Environment

5.1 Legal Environment

The Ministry of Health Anti-Fraud policy is developed in consideration of the roles, responsibilities, goals, and vision in accordance with the Ministry of Health Act (2017), Public Procurement and Concessions Commission (PPCC) guided by the Amended and Restated Public Procurement and Concessions Act, 2010. Liberia Anti-Corruption Commission (LACC) guided by the Amended and Restated Liberian Anti-Corruption Commission Act, July 2022. General Auditing Commission (GAC) and Internal Audit Agency (IAA) Act, 2013. As well as other Anti-graft policies and standards.