



APF CANADA ANTI-CORRUPTION, BRIBERY AND FRAUD POLICY AND PROCEDURES

PURPOSE

APF Canada strives to hold the highest moral and ethical principles and to promote honesty, fairness, and integrity in all its work. Corruption, bribery, and fraud undermine these high standards, damage the Foundation's credibility among its stakeholders and with the Canadian public, and impact the health of all social, economic, and democratic institutions. As such, APF Canada adopts a zero-tolerance approach to corruption, bribery, and fraud.

DEFINITIONS

- **Corruption** is the wrongful use of influence to procure a benefit for the actor or another person, contrary to the duty or rights.
- **Bribery** involves offering, giving, receiving, or soliciting anything of value to influence an official act or business decision.
- **Fraud** falls under three basic types: asset misappropriation, bribery and corruption, and financial statement fraud.

SCOPE

This policy applies to all executives, directors, managers, staff, consultants, and contractors of APF Canada. In discharging their duties on behalf of APF Canada, all persons covered by this policy must comply with the laws, rules and regulations applicable concerning anti-bribery and corruption. This policy extends across all the Foundation's operations. It supplements APF Canada's Code of Ethics.

POLICY

APF Canada will not tolerate the following behaviours by employees, partners, subcontractors, or local partners:

- Use of APF Canada funds, assets, or personnel for unlawful, improper, or unethical purposes, or with the intent to influence political processes;
- Solicitation, acceptance or payment of bribes or other illicit payments or benefits;
- Known misrepresentation of the truth in any context, including use of funds, assets or personnel, or the forgery or falsifying of documents, signatures, or identities.



This includes, but is not limited to, zero tolerance towards criminal offences, official misconduct, bribery, blackmail, kickbacks, unfair dealings, unauthorized use of misinformation, fraud, and theft.

While this applies to dealings within the public and private sectors, particular care should be taken when dealing with, or entering into agreements with, government organizations, government officials, public international organizations, or state-owned enterprises.

All APF Canada employees are responsible for upholding this policy, and for preventing, avoiding, and reporting any activity that may lead to or constitute a breach of policy. APF Canada's management team is responsible for training and monitoring, and for setting reporting procedures within their units. Failure to comply with this policy will result in disciplinary action.

Note: Bribery is not limited to exchange of funds and can include anything of value to the recipient or their network. In addition to cash or gifts, a bribe may also take the form of phony service agreements, excessive business entertainment or travel, inappropriate donations to a political party or a charity, or benefits for a family member or friend.

Note: Gifts and/or hospitality are allowed provided they are reasonable, responsible, justified, and aligned with generally accepted business practices. This should be reviewed on a case-by-case basis. Subject to the approval of their direct supervisor, APF Canada employees may offer gifts or hospitality to facilitate positive and productive working relationships, and to follow cultural norms or traditions of the people with whom they are interacting.

Note: Gifts or hospitality provided by external parties may be accepted if they are reasonable, responsible, justified, and unsolicited. Gifts and hospitality are not an appropriate means to secure business dealings or gain a special advantage.

PROCEDURES

Procedures in place to prevent corruption, bribery and fraud include:

1. Internal guidelines and signing authority policies for contracts, invoices, proposals, and expenses; and, quarterly monitoring of budgets and expenses;
2. Robust procurement policies and terms of reference or contracts for engagement of third-party goods or services;
3. Policies for employees such as disclosure of conflict-of-interest policy, and policies around the employment of relatives;
4. Criminal record checks, where appropriate; and,
5. Annual financial auditing by an independent organization.