



## POLICY ON ANTI-FRAUD

### 1. INTRODUCTION

Un ponte per... (UPP) is a NGO founded in 1991. The aim and mission of the association is to prevent new conflicts through informational campaigns, cultural exchanges and international co-operation projects. UPP is working in Iraq since 1991, and currently active in Iraq, Italy, Jordan, Lebanon, Palestine, and North East Syria. Programs range from protection of human rights, of cultural heritage, of freedom of expression and association, promotion of solidarity initiatives and combating xenophobia, to sanitation, education and humanitarian relief.

### 2. SCOPE OF POLICY

This policy applies to any alleged irregularity, or suspicious of irregularity, for acts, omissions or knowledge of by employees, associates, members of the governing bodies, consultants, vendors, suppliers and volunteers and to any other person who can be associated to the organization, that consists in and/or have effect on the financial transactions of the Organization.

Any investigative activity required will promptly deploy without regard to the alleged wrongdoer's length of service, position/title, or relationship to the Organization.

### 3. POLICY

#### Actions Constituting Frauds:

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

Any dishonest or fraudulent act

Misappropriation of funds, securities, supplies, or other assets;

Impropriety in the handling or reporting of money or financial transactions;

Profiteering as a result of insider knowledge of agency activities;

Disclosing confidential and proprietary information to outside parties;

Disclosing to other persons securities activities engaged in or contemplated by the agency;

Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the agency. Exception: Gifts less than \$50 in value;

Representing the NGO without a proper mandate from the HoM of the program managers;

Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or

Any similar or related irregularity

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the direct manager in line or the upper manager if the complaint's subject is the direct manager, who coordinates investigations in cooperation with the HQ administrative department, when necessary.



### **OTHER IRREGULARITIES:**

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved upon provisions in Staff Handbook for disciplinary action.

If there is any question as to whether an action constitutes fraud, the HoM or Head of Office contacts the Desk Officer for guidance.

### **CONFIDENTIALITY:**

The manager receiving the complaint treats all information received confidentially.

Any employee who suspects dishonest or fraudulent activity will notify the direct manager in line or the upper manager in line if the complaint subject is the direct manager in line, and should not attempt to conduct investigations personally or to interview/interrogate directly the alleged person about any suspicious of fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate right to this information. This is important in order to avoid damaging the reputation of people suspected but subsequently found innocent of wrongful conduct as well as to protect the Agency from potential civil liability.

### **REPORTING AND INVESTIGATION PROCEDURES:**

Great care is to display in the investigation of suspected improprieties or irregularities to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.

An employee/collaborator/volunteer/associate who discovers or suspects fraudulent activity will contact the direct manager in line (or the upper manager in line in case the complaint/suspicious' subject is the direct manager) immediately.

All inquiries concerning the activity under investigation from the suspected individual, his or her attorney, representative or any other inquirer, is to direct to the internal investigation Commission by Staff Handbook paragraph 4.7.1 and subsequent.

No information concerning the status of the investigation undergoing, will be disclosed.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked for the disclosure by the internal investigation Commission.

### **ADMINISTRATION:**

The UPP HQ appointed personnel (General Director, HR Manager, Financial Manager and Area Desks) are responsible for the overall administration, revision and interpretation of this policy.

HoMs are responsible for monitoring the compliance to and application of this Policy at country level.

HoOs are responsible for monitoring the compliance to and the application of this Policy at Office level.

PMs are responsible for monitoring the compliance to and application of this Policy at project level.

The policy will be reviewed annually and revised upon necessity.

**Approved by the Executive Director**

**Novella Mori**

**On the 3<sup>rd</sup> January 2018**