



AHDS' Anti-fraud, Whistleblower and Safeguarding Policy

Definition

The anti-corruption and whistleblowing policy has been prepared in order to understand the risks of corruption, prevent corruption and explain the guidelines by which a person or an employee of the organization informs about the unethical or illegal behavior of an employee, including high-ranking officials.

This policy facilitates the disclosure of any violation of the policies, obligations and regulations of the organization, or the violation of public policies in the working environment of the organization employees and others. Violation of laws or violations can include financial abuse, abuse of position, use of incorrect procurement-logistics procedures, discrimination, violence, unethical behavior, and endangering health, safety, public welfare, and the environment. The following terms include the general definition of administrative corruption.

Corrupt practice: bribery and extortion in any way that affects the decision or performance of the other party.

Fraudulent practice: any action or omission to mislead the other party in order to gain benefit or escape responsibility.

Collusive practice: creating something/fraud for abuse.

Coercive practice: destroying or harming or directly or indirectly threatening to harm in order to influence the decision or performance of the other party.

Obstructive practice: creating obstacles in the process of affairs such as destroying, changing and forging documents.

Unethical practice: unethical practices against the institution or individuals such as conflicts of interest, abuse of authority, disclosure of confidential documents and information, exaggeration, threats, receiving gifts, accepting parties, sweets after appointment, nuisance etc.

Goal

Maintaining the legality and values of the organization by preventing the violation of policies to ensure the principle of transparency, accountability and timely corrections by strengthening the sense of ownership of all employees and their sincere cooperation in monitoring and maintaining the rules.

Principles

1. This policy is equally applicable to all members, including the Board of Directors, employees of the main office, provincial and project offices.
2. None of the acts included in the above-mentioned definitions can be tolerated from the employees, volunteers or partner of AHDS.
3. Any incident that the informant believes to be a clear violation of the obligations and principles of AHDS or the public policies of the country, should be immediately notified.
4. Confidentiality of the allegation, violations, suspicions and the identity of the informant will be maintained to the extent that it allows for an adequate investigation of the case.

Procedure

1. It is the responsibility of all board members, president, director, general managers, officers, employees and volunteers to communicate serious concerns about violations of the organization's ethical standards or violations of the principles and rules that govern the organization's operations.
2. The organization has an open-door policy; every employee has the right to share their questions, suggestions or complaints with their direct supervisor. Whenever they do not feel

comfortable with their direct supervisor or are not satisfied with their direct supervisor's reaction, they can contact higher officials such as the Executive Director and even the chairman of the Board of Directors.

3. Subject to nature and seriousness, the case can be reported to the direct supervisor, the provincial manager or the field office, the Executive Director and, if necessary, to the Board of Directors of the organization.
4. Notification can be done verbally, in writing, using the complaints box (sealed) or the organization's website.
5. Complaints box is installed in all offices and project areas of the organization; a team consisting of monitoring and evaluation and the provincial office manager evaluates the notes at the end of every month.
6. Any person reporting a complaint about a violation of ethical or legal standards must be absolutely certain that the information they share indicates a violation.
7. The investigation team (committee) assures the person who reported the violation from receiving his/her complaint. The informant is seen as a friend of the organization and is thanked.
8. Violations and suspected violations may be reported confidentially. This information will be kept confidential as much as possible to the extent that it allows sufficient review.
9. In all cases, efforts are made to collect reliable information based on sufficient evidence and to take corrective measures as soon as possible according to the committee recommendation.
10. Supervisors and managers must evaluate such complaints and concerns about violations of ethical standards or violations of the law or suspicion of these violations.
11. Based on the importance and seriousness of an allegation and the need for further investigation, an authorized committee or team will be appointed to investigate the matter. The members of this committee should act with full knowledge and not have any conflict of interest with the case.
12. Analyzing information about the case may have various punitive results, from a warning letter to dismissal and even introducing the violator to the justice authorities.
13. The organization's Quality Assurance Manager is responsible for ensuring that all complaints of unethical or illegal behavior are investigated and resolved. He/she advises the director of the organization about all complaints and their solutions.
14. The Admin and Finance Manager brings the concerns about the accounting operations and the findings of the internal control or external audit to the attention of the Management Committee as soon as possible and works to resolve the issue.
15. The Quality Assurance Manager will submit a quarterly report on the reported violations and the organization's response to them to the Management Committee.
16. Necessary measures are taken to prevent revenge. An employee who takes revenge from the whistleblower is subject to warning letter and even dismissal.
17. If it is proven that a complaint was made out of malice or enmity, it will be viewed as an insult and violation of the law and will lead to the implementation of disciplinary action on the slanderer.
18. This policy is brought to the knowledge of the employees of the organization in writing and during workshops and events.

This policy was renewed on 25 October 2015 by the Management Committee and approved on 7 January 2016 by the Board of Directors.