



South India AIDS Action Programme

ANTI-FRAUD POLICY

Implemented with effect from: 25th December 2018.

South India AIDS Action Programme

ANTI-FRAUD POLICY

The SIAAP anti-fraud policy is established to facilitate the development of controls that will aid in the detection and prevention of any fraud in the organization. It is the intent of SIAAP to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

SCOPE OF THE POLICY

This policy applies to any irregularity, or suspected irregularity, involving associates as well as stakeholders, consultants, partners, outside agencies associated with SIAAP. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Organisation.

SIAAP's vigilance unit – comprising of a Trustee, Director, Administrator & a representative from community, is responsible for the detection and prevention of fraud, misappropriations, and other irregularities.

DEFINITION

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to their injury. Each member of the management team will be familiar with the types of improprieties that might occur within their area of responsibility, and be alert for any indication of irregularity.

ACTIONS CONSTITUTING FRAUD

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

- Any dishonest or fraudulent act,
- Misappropriation of funds, supplies, or other assets,
- Impropriety in the handling or reporting of money or financial transactions,
- Profiteering as a result of insider knowledge of organizational activities,
- Disclosing confidential and proprietary information to outside parties,
- Disclosing to other persons data or other confidential information, with regard to the projects and or contemplated by the organization,
- Accepting or seeking anything of material value from partners, vendors, or persons providing services/materials to the organization,
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or any similar or related irregularity.

REPORTING PROCEDURE

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.

An associate who discovers or suspects fraudulent activity will contact the administration immediately. The associate or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, their attorney or representative, or any other inquirer should be directed to the administration or the Executive Director. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

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 to do so by the administration/Vigilance Unit.

OTHER IRREGULARITIES

Irregularities concerning an associate's moral, ethical, or behavioral conduct should be resolved by the respective team leaders and the administration.

If there is any question as to whether an action constitutes fraud, contact the Executive Director of SIAAP for guidance.

INVESTIGATION RESPONSIBILITIES

The Vigilance Unit has the primary responsibility of the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred the unit will issue reports to appropriate designated personnel and, if appropriate, to the Director and the Board of Trustees through the Executive Director.

Decisions to prosecute or refer the enquiry findings to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with a trustee and the senior management, as will final decisions on disposition of the case.

CONFIDENTIALITY

The Vigilance Unit treats all information received confidentially. Any associate who suspects dishonest or fraudulent activity will notify the Vigilance Unit immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Organisation from potential civil liability.

AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD

Members of the Vigilance Unit will have: Free and unrestricted access to all records and premises, whether owned or rented; and the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

TERMINATION

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from the administration and, if necessary, by an outside counsel, before any such action is taken. The vigilance unit does not have the authority to terminate an associate. The decision to terminate an associate is made by the Director. Should the Vigilance Unit believe the management decision inappropriate for the facts presented, the facts will be presented to the Trust Board for a decision.

ADMINISTRATION

The Director of the Organisation is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.

The Board of Trustees resolve to adapt this Anti-fraud policy and is effective from 25th December 2018.