



# **UNIVERSAL INTERVENTION AND DEVELOPMENT ORGANIZATION**

## **FRAUD POLICY AND STATEMENT REVISED FEBRUARY 2022**



**Universal Intervention and Development  
Organization (UNIDOR)  
FRAUD POLICY AND STATEMENT  
REVISED FEBRUARY 2022**

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## INTRODUCTION

Universal Intervention and Development Organization (UNIDOR) is a South Sudanese National and Christian organization found in 2004 , the organization is legally register by relief and Rehabilitation commission (RRC) the organization is governance by its own policies , therefore one of the policy seriously observed and respect is fraud which is a zero tolerance . This is a situation of when things include cash assets are losing from work place , therefore frauds and corruption are zero . UNIDOR operate as Humanitarian and Developmental Organization deliver service to the most vulnerable and in service delivery if any missing items or corruption reported the organization take immediate action.

## DEFINITION OF FRAUDS AND MEANING

- a) **Fraud** is a knowing of misrepresentation of the truth or a concealment of materials fact to induced another to act to his/her detriment , fraud in other terms is used for bribery , forgery , extortion , thefts, cheating in business , conspiracy , misappropriate of resources ,
- b) **Corruption** is the act of doing something with an intent to give an advantage inappropriate with official duties to obtain a benefits ,to harms or to influence improperly the actions of another party . Actions taken to instigate ,aids abet ,attempts , conspire or cooperate in a fraudulent or corrupt act ,also constitute frauds or corruptions.
- c) **Fraud:** means knowingly providing a false fact that deceives and is intended to deceive another so that the individual will act upon it to the individual (or the individual's employer's) detriment. In some circumstances, such as when the Employee personally benefits from the mistake or when there is a legal obligation to correct a known mistake, Fraud might include failing to correct a mistake of fact after learning of the mistake.
- d) **Fraud** is used to describe acts such as deception, bribery,

forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

- e) **False Claim:** means knowingly presenting, or causing to be presented, a false or Fraudulent claim for payment or required approval. In some circumstances, such as when an Employee or Partner personally benefits from the mistake or when there is a legal obligation to correct a known mistake, False Claims might include failing to correct a mistake after learning that the mistake made the claim false.
- f) **Theft:** means the unauthorized taking of any form of property or money.
- g) **Embezzlement:** means an intentional and unauthorized keeping of any form of property or funds by a person whose initial possession of the property or funds was authorized but who was not authorized to keep such property or funds for personal purposes.
- h) **Corruption:** means any act meeting the definition of Fraud, Theft, Embezzlement, unapproved Conflicts of Interest, False Claims, or Bribery.

## OVER VIEW OF THE FRAUD POLICY

The main objective of antifraud is to developed a culture which is well received and respect by the employees of the organization , events are put in practice and not on theoretical , Fraud policy document must be disseminated to all employee for their understanding of the fraud policy existent so that when one is convicted should not get this as surprised

UNIDOR Fraud Policy is made simple , understand by the employees the content of the policy include

- ✚ Measure to deter fraud
- ✚ Procedure to detect Fraud
- ✚ Investigate all instance of suspected fraud
- ✚ Report all confirm and suspected fraud to right authorities
- ✚ If involvement of local authority (Police) is require UNIDOR senior management must be fully informed and provide

approval and proper procedure to be follow to avoid any mistake of losing the neutrality.

- Encourage employee to report any suspicious of fraud to the right staff and manager

## **SCOPE AND APPLICATION**

UNIDOR have zero tolerance for fraud and corruption ,meaning that staff members , none staff , personnel , vendors, Supplies implementing partners are not to engage in fraud or corruption , therefore the fraud and corruption policy is beyond the organization any members who may have come to engage in any business and report a decision to be made to avoid further destruction of the business. All incident of fraud and corruption are to be reported , and will be assessed and ,appropriate ,investigate in accordance to the investigation guideline of UNIDOR when fact are collected UNIDOR will pursue rigorously disciplinary and other necessary actions against perpetrators of the frauds, include recovery of any lost of finance or properties.

UNIDOR is committed to preventing ,identifying and addressing all acts of frauds and corruptions against UNIDOR, through raising awareness of Frauds risks ,implementing control aimed at preventing and detecting frauds and corruptions involving:

- a) Staff members holding UNIDOR letter of appoint or contract of employment
- b) None staff personnel , including service contracts holders , individual contractors
- c) Vendors- suppliers of any kind of goods requested by UNIDOR

### **Example of Fraud and corruptions but not exhausted here more indicators can be added**

- a. Forging documents ,Preparing false entries in to UNIDOR systems or making false statement to obtains a financial or others benefits for oneself or another
- b. Forging the signature of UNIDOR staff for claim benefits
- c. Using another IT password to access UNIDOR internets and information you require

- d. Providing fake medical receipts to UNIDOR finance to claim payment
- e. Mis representation of the organization
- f. Computer frauds is when information technology equipment has been used to manipulate Programme or data for the individual benefits

## **POLICY STATEMENT**

. One of the fundamental objectives of UNIDOR is to ensure the proper use of the public funds with which it has been entrusted. In pursuit of this objective, UNIDOR promotes an anti-fraud culture which requires all staff to act with honesty and integrity at all times and to take appropriate steps to safeguard resources.

The majority of people who work in UNIDOR are honest and professional and they rightly consider fraud to be wholly unacceptable. Nevertheless, fraud is an ever-present threat and must be a concern for all members of staff. Fraud may occur internally or externally and may be perpetrated by staff, external consultants, suppliers, contractors or development partners, individually or in collusion with others.

**The purpose of this document is to set out UNIDOR's position on fraud and thereby set the context for the ongoing efforts to reduce fraud to the lowest possible level.**

UNIDOR expects all Employees and Partners to adhere to the highest standards of accountability, which requires honest and ethical conduct. UNIDOR expects management to cultivate a culture that supports and strengthens commitment to these high standards.

UNIDOR will report Credible Evidence of fraud to the appropriate authorities and to the donor as required by its donors or by law, or, if not required, as UNIDOR determines appropriate. UNIDOR will cooperate with investigators and law enforcement in ensuring those responsible are held accountable.

UNIDOR requires all Employees and suppliers and encourages all beneficiaries to immediately report incidents of fraud. UNIDOR will review all such reports to determine credibility and will investigate any Credible Evidence of fraud and ensure appropriate

ate resolution. UNIDOR will not tolerate any form of retaliation against Employees, suppliers or beneficiaries who report suspected incidents of fraud in good faith. UNIDOR will not tolerate abuse of the reporting systems. For example, UNIDOR will not tolerate reports brought with knowledge that they are false and in bad faith.

UNIDOR prohibits and takes a zero tolerance stance towards all forms of Corruption, including Fraud, Theft, Embezzlement, unapproved Conflicts of Interest, False Claims, and Bribery. Employees who engage in or Assist any form of Corruption will be subject to discipline, up to termination, and may be subject to criminal prosecution. Suppliers will be in breach of their agreement with UNIDOR and may have their agreements terminated, be prohibited from working with UNIDOR in the future and/or be subject to criminal prosecution.

#### **Other meaningful definition terminology**

**Credible Evidence:** means evidence that a reasonable person would believe reliable under the circumstances.

**Employee:** means members of UNIDOR' Boards of Directors, SMT officers, based management, employees, interns and volunteers.

**Conflict of Interest:** refers to a situation where a person, or their immediate family, has a personal, professional or business interest that conflicts with, or may give the appearance of conflicting with, the best interests of UNIDOR.

For practical purposes, fraud may be considered to be the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly or where an IT system was material factor in the perpetration of a fraud.

### **UNDERLING PHILOSOPHY**

Fraud risk cab best be managed through preventing and detecting control measure . UNIDOR is committed to the continuous im-

provement of fraud prevention and detection technique  
UNIDOR Management has the ultimate responsibility to ensure adequate anti-fraud measure and control are present in the systems

## **UNIDOR POSITION ON FRAUD**

UNIDOR Board is absolutely committed to maintaining an anti-fraud culture in the organization so that all staff who work for UNIDOR are aware of the risk of it , and what constitutes a fraud and the procedures for reporting it. UNIDOR adopts a zero-tolerance approach to fraud and will not accept any level of fraud within the organization. It is also UNIDOR policy that there will be a thorough investigation of all allegations or suspicions of fraud and robust action will be taken where fraud is proven in line with UNIDOR's Fraud

## **FRAUD PRCEEDURE AND DECISION**

When a suspicious of fraud is raised , UNIDOR management will take the following steps and procedure to avoid any mistake of encouraging corruption in the organization

1. Senior Management team (SMT) be inform in writing with detail of the fraud, then SMT read and called meeting to have better and collective hearing of the matters , during the meeting SMT established a technical investigation team to carry out the investigation and share report and recommendation
2. The investigation team start the discussion with the victim of the crimes
3. Meet other members who may have better experience on the issue and seek their opinions
4. A report be written on fact finding and with recommendation on what can be done to avoid the future recurrent of the same with other
5. When the fact fiding is completed the victims of the report must be inform and if a employee a contract of employment be terminated with immediate effect



6. If the fraud is reported from any of the supplies and UNIDOR employees such supplies must be removed from the list of supplies and the employee who involved in such exercise is terminated with immediate effects
7. UNIDOR Must records all such events for not less than ten (10) years so that should any issue come to office at least the office is fully informed of the individual

## **RESPONSE PLAN.**

UNIDOR Board of Directors wishes to encourage anyone having reasonable suspicions of fraud to report them. It is the policy of UNIDOR, that when a suspicious alert raised staff or individual will suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes “reasonably held suspicions” shall mean any suspicions other than those that are raised maliciously. Further guidance on the protection afforded to staff is contained in the UNIDOR’s policy on Whistle Blowing

4.2. The UNIDOR Board of Directors is the final and final decision body therefore before a matter is raised to the board the senior Management team headed by executive Director will take appropriate and concrete decision, however if the person is not content or convince with the decision the matter to be referred to the board or UNIDOR Legal advisor to be involved for technical advice on step of decision taken

4.3. After proper investigation of any allegation or suspicion of fraud, in line with UNIDOR’s Fraud Response Plan, UNIDOR will consider the most appropriate action or actions to take. Where fraud involving UNIDOR employee is proven, UNIDOR will instigate disciplinary action against the employee which may result in dismissal.

4.4. Where a fraud is proven, whether involving an employee or an external party, UNIDOR will report the matter to the security with a view to pursuing a criminal prosecution. UNIDOR will also seek to recover all losses resulting from the fraud, if necessary through civil court proceedings.

**4.5. UNIDOR has adopted the Counter Fraud Strategy as the basis for its anti-fraud activities. The key elements of this Strategy**

**are as follows:**

- The creation of an anti-fraud culture
- Maximum deterrence of fraud
- Successful prevention of fraud
- Prompt detection of fraud
- Professional investigation of detected fraud
- Effective sanctions, including appropriate legal action against anyone found guilty of committing fraud
- Effective methods for seeking recovery of money defrauded or imposition of other legal remedies.

## **1. FRAUD PREVENTION AND DETECTION**

5.1. UNIDOR wholeheartedly supports the role of the policy and will ensure that appropriate fraud prevention and detection measures are implemented in accordance with the Unit's guidance.

5.2. UNIDOR has implemented a range of policies and procedures that are designed to ensure probity, business integrity and minimize the likelihood and impact of incidents of fraud arising.

5.3. UNIDOR has also put in place a robust Internal Audit service that is actively involved in the review of the adequacy and effectiveness of control systems thereby further deterring the commissioning of fraud.

5.4. Communicating this policy to Employees and making this policy part of its employment codes of conduct.

5.5. Maintaining a Corruption reporting hotline, which allows Employees to report incidents of Corruption anonymously, and ensuring Employees are aware of the hotline and how to use it.

5.6. Maintaining a process detailing how incidents of Corruption are to be reported, reviewed, investigated and resolved in a systematic manner.

5.7. Conducting training on this policy for all Employees.

5.8. Maintaining a fraud incident register to identify and monitor trends and ensure incidents are reported to the internal Auditor and donor responsible.

5.9. Ensure that all Employees certify that they have understood

this policy and are in compliant with it.

## **2. AVENUES FOR REPORTING**

UNIDOR has available a number of avenues by which staff can raise Suspicions of fraud. These are detailed in UNIDOR's Fraud Response Plan and Whistle Blowing Policy. Concerns should be raised initially with the appropriate line manager. However, staff can raise their concerns directly with line manager and all detail must be accurate and investigate and found correct , any fraud on finance must be carefully study and if the suspicious does not involved finance manager as head of the department he/she must act to investigate the frauds and report detail to senior management team who will then take final decision on the matter. Staff should also be aware that the organization has a fraud Policy which is a zero tolerance and should any concern felt an email must be share with Finance manager and executive Director through these email [ed@unidorss.org](mailto:ed@unidorss.org) and [fm@unidorss.org](mailto:fm@unidorss.org) that can be used to highlight concerns in confidence and anonymously if preferred.

## **3. CONCLUSION**

Whilst the individual circumstances surrounding each fraud will vary, UNIDOR takes all cases very seriously and adopts a zero-tolerance approach. All reported suspicions will be fully investigated and robust action will be taken where fraud can be proven, further all information on fraud must be treated with full confident of confidentiality what this means the manage or staff task to carry out an investigation must not speak loosely so that it does not create conflicts among the staff and community , all community norms must be respected and decision must be technical



## OUR FUNDING PARTNERS

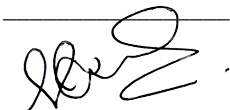


Health Pooled Fund & it Partners



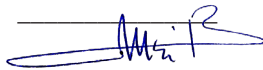
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Dr. Makena Kaburu  
**Chairperson BOD**



Date 23/02/2022

Robert Bother  
**Treasury**



Date 23/02/2022

James Keah  
**Secretary/ED**



Date 23/02/2022

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