

**THE SEDOO INITIATIVE FOR
CHILDREN WITH SPECIAL NEEDS**



**ANTI-FRAUD AND
ANTI-CORRUPTION POLICY**

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1. Introduction

The purpose of Anti-Fraud and Anti-Corruption Policy is to ensure that all incidences of fraud and corruption are identified and addressed in an appropriate and timely manner. The Sedoo Initiative for Children with Special Needs –SECHILD’s Anti-Fraud and Anti-Corruption Policy applies to the Board of Trustees, all employees, including affiliate organizations, and to all paid and unpaid consultants, contractors, interns, secondees, field workers and volunteers that provide supplies, services or support, to the organization or promote her work at any location in or out of Nigeria. All such parties are referred to as “employee” in this document.

This Anti-Corruption and Anti-Fraud Policy (“Policy”) aims to raise awareness of corruption and fraud risks, set out the organization’s corporate position and standards expected of all employees, give concrete and practical advice to SECHILD Employees on detecting and preventing corruption and fraud, and provide a framework for combatting such activities. The organization’s management is committed to ensuring that this Policy is followed and fully implemented, including through training and periodic evaluations of the effectiveness of the Policy.

SECHILD promotes a culture of honesty, integrity and totally opposes any form of fraud, bribery or corruption. Fraud, bribery and corruption impact disproportionately on the poor and the most vulnerable people in the world. Such criminal activities divert resources intended for humanitarian assistance and development away from the intended beneficiaries; they increase the costs of basic public services; and undermine economic growth. The Policy provides clear definitions of what fraud, bribery and corruption means. It’s a definitive statement to everyone associated with SECHILD- making it clear that the organization should not tolerate fraudulent or corrupt activities, and the giving or receiving of bribes. The policy is to minimize the chances of occurrence of fraud and corruption within the organization and her funding mechanisms, thereby ensuring that the funds and the assets that have been raised are protected from fraud and corruption-related losses. It summarizes the responsibilities of all the organization’s staff and Trustees to adhere to and uphold SECHILD’s position on fraud, bribery and corruption.

The organization's Trustee(s) and Executive Management Teams should be committed to the implementation of this policy and to ensure that training and support is provided to all employees on its content, and on their individual and collective responsibilities.

The Sedoo Initiative for Children with Special Needs-("SECHILD or the "Organization") is committed to fighting corruption and fraud, which are unethical to the Organization's core values of integrity, independence, transparency, and accountability. This commitment is internal as well as external, as corrupt and fraudulent conduct by SECHILD Employees can impair the effective functioning of the Organization, depletes her resources, diminish donor trust, and damage the organization's image and reputation.

2. Scope and Application

All SECHILD's Employees should comply with the terms of this Policy with respect to any and all activities and operations involving the Organization. The Policy is not, however, intended to describe the full range of fraudulent, corrupt or otherwise prohibited employee conduct, and should be read in conjunction with SECHILD's Code of Conduct as well as other applicable policies. Any Employee who suspects or becomes aware of corruption or fraud involving the SECHILD, her Employees, or individuals or entities with which the organization has contracted or otherwise does business should report it promptly to the organization Management (e.g. his/her supervisor, Manager, Vice President, Executive Director, President/or (the Executive Management Council) and it should be investigated. SECHILD should take disciplinary action against any employee found to have acted in violation of this Policy or to otherwise have engaged in fraudulent or corrupt activity, up to and including termination, recovery of any financial loss, and reporting to law enforcement. SECHILD should similarly take appropriate action with respect to any corruption or fraud involving individuals or entities with which the organization does projects, including termination of the relationship, recovery of any financial losses, and reporting to law enforcement. The Policy applies to all SECHILD employees (full time, part time, volunteers, temporary and casual), the organization members, and to

non-SECHILD implementing partners who access joint funding mechanisms. The policy should be reviewed annually and any amendments to the Policy should be authorized by the Board of Trustees.

3. The objectives

The Policy sets out explicit steps to be taken in response to reported or suspected fraud or corruption, as well as organizational measures that should be taken to prevent or minimize such risks. The Policy is developed based on good practice of fraud risk control strategies and of fraud and anti-corruption response plans found in the public and not-for-profit sectors, and on the specific needs and requirements of SECHILD.

The Policy also applies to the organization's partners, vendors and other third parties, where it is included or referenced in relevant bid or tender documents, agreements, memorandums, purchase orders or contracts. SECHILD is committed to acting professionally and fairly in all of her dealings and relationships, employing the highest standards of openness, transparency and accountability taking a zero-tolerance approach to fraud, bribery and corruption and to;

- Affirm and communicate SECHILD's formal adoption of anti-fraud and anti-corruption policy to prevent and combat fraud and corruption in her projects, programs and operations;
- Describe the ongoing efforts and processes of SECHILD in this area;
- Outline the measures that SECHILD should be taking in implementing the anti-fraud and anti-corruption Policy.
- Ensure that financial and other resources are used solely for the intended purposes
- Promote a culture of honesty and openness among the staff and management of SECHILD
- Ensure that vulnerable populations are not disadvantaged or exploited by staff members or their associates who commit fraudulent and corrupt acts, and

- Assure members of staff and target populations that they can safely and confidently raise and report all serious concerns about unethical conduct, suspected fraud and corruption

4. Domestic and International Law

The international community has supported anti-fraud and anti-corruption efforts through various international conventions which commit member parties to cooperate in combatting such activity, including through the enactment of comprehensive anti-corruption laws. Such conventions include but are not limited to: the United Nations Convention Against Corruption, the United Nations Convention Against Transnational Organized Crime, the African Union Convention on Preventing and Combatting Corruption and the EU Convention Against Corruption Involving Officials. SECHILD is committed to supporting these conventions in implementing and adhering to their provisions.

5. Definitions

“SECHILD Board” is employed as a collective term and refers to the The Sedoo Initiative for Children with Special Needs Board of Trustees as well as the board of SECHILD Center and boards of any entities that may form part of the group in the future.

“Anything of value” means any benefit, consideration or item of pecuniary value, including but not limited to: money; gifts; “loans,” whether or not repaid; use of credit cards; sexual favors; overpaying for purchases; fees and commissions; hidden interest in projects transactions; investment opportunity at below market value; contracts; medical, educational or living expenses; travel, meals, lodging, shopping or entertainment expenses.

“Fraud” or “Fraudulent Conduct” means the use of deception with the intention of pursuing personal or private interests at the expense of SECHILD or others, or to avoid an obligation. Examples of Fraud or Fraudulent Conduct include, but are not limited to: misappropriation of assets; embezzlement and theft; receiving a private gain in return for favoring a candidate in a recruitment process; participation in sham transactions; making false or deceptive statements; forgery or alteration of accounting records or vouchers; falsely claiming

overtime, medical expenses, travel/subsistence allowance, or sick leave; and Collusion. "Fraud" is used to describe a range of illegal activities. These include, but are not limited to, deception, forgery, theft, the false reporting or concealment of material facts, collusion and corruption (including bribery) and undeclared conflicts of interest. Examples of fraud other than bribery, include, but are not limited to:

- Theft of money, property or assets
- Inappropriate use of company assets
- Submitting false expense claims
- Forging, tampering with or falsely creating documents or records
- Destroying or removing documents or records
- Knowingly creating or distributing false financial information or reports
- Engaging in bribery or corruption
- Deliberately ignoring or acquiescing in fraudulent activity

"Bribery and corruption" Bribery and corruption have a range of definitions in law. The following is a plain language guide:

Bribery: The offering, promising, giving, accepting or soliciting of money, gifts or other advantages in exchange for doing something illegal or breaching an employer's trust.

Corruption: The abuse of entrusted power or influence for private gain. The following are some examples of attempted bribery:

- A potential supplier offers money or a gift to influence a procurement/tender process.
- A job applicant offers payment or a gift to increase his/her chances of being hired.
- A gift (e.g. excessive hospitality) offered to a local official in return for approving a proposal.

"Bribe" means giving or receiving money or Anything of Value to corruptly influence the actions of a decision-maker.

"Collusion" means an agreement by two or more persons or entities to defraud another or to do or obtain something forbidden by law, i.e., bid rigging.

"Corruption" means the offering, giving, receiving, or soliciting of Anything of Value to improperly influence the actions of another party either directly or indirectly.

“Donor” means any public or private entity that makes a monetary or in-kind donation to SECHILD of any value or type.

“Employee” means anyone operating under SECHILD employment contract including, but not limited to, the President as well as SECHILD Board of Trustees, staff members, consultants, field workers, interns, special service contractors, and volunteers.

“Family Member” means a parent, spouse, spousal equivalent, child, sibling, uncle, aunt, first cousin, or grandparent.

“Governmental Authority” means any foreign or domestic governmental body at any level, including executive, legislative, and judicial bodies, and any department, agency, or instrumentality thereof.

“Service Provider” means any individual, company, or entity not controlled by a Governmental Authority (i.e., is privately-owned and operated) that is engaged to provide goods or services to or on behalf of SECHILD, such as attorneys, accountants, lobbyists, agents, brokers, vendors, contractors, and other persons whom the organization has used or is using to conduct its operations.

“Project Partner” means any entity, governmental or private, with which SECHILD, through an agreement, grant, contract, or other financial arrangement, works to implement a program or project and which makes a contribution to the end product or beneficiary population.

“Public Official” means:

(a) an officer or employee of a Governmental Authority or international organization, or any person acting in an official capacity or exercising a public function for or on behalf of any Governmental Authority or international organization; or

(b) any political party, party official, or candidate for political office.

“Facilitation Payment”

The above points could be examples of facilitation payments, which are usually a bribe in the form of a small, unofficial payment. It is made to secure or expedite the performance of a routine or necessary action to which the person making the payment has legal or other entitlement, e.g. an unofficial payment made to a border guard/officer in return for a speedier crossing.

“Kickbacks” are typically payments made in return for a business favour or advantage.

“Payments under Duress” “Payments made under duress are in response to demands accompanied by threats to life, limb or liberty.

“Gifts and Hospitality” These can range from small gifts or promotional materials (such as diaries and pens) to expensive hospitality (such as a holiday). Extravagant gifts and hospitality may be thinly-veiled bribes intended to induce improper behaviour.

6. Prohibited vs. Permissible Payments to Public Officials and Service Providers

When interacting with Public Officials, Project Partners, and Service Providers, SECHILD Employees should take special care to ensure that they do not engage in conduct that reflects negatively upon the Organization or is incompatible with the proper discharge of their duties. Any action undertaken with the intent to improperly influence the conduct of another party or to receive a bribe or other prohibited payment should constitute a breach of this Policy.

Unauthorized payments are an area of particular concern and are discussed in depth here.

6.1 Prohibited Payments: As a general rule, the organization’s Employees should not offer, pay, promise, or authorize the payment of Anything of Value to a Public Official or Service Provider in order to influence any act or decision of that official or party. Offering a Bribe in exchange for some business advantage is prohibited regardless of whether it is made directly or indirectly through another party. SECHILD Employees should take extra care when interacting with Public Officials or Service Providers and their Family Members to avoid even an appearance of impropriety.

Likewise, SECHILD Employees should not solicit or receive the payment of Anything of Value from any third party made in order to influence or reward any act or decision on behalf of the organization. Soliciting or receiving a Bribe in exchange for providing a benefit to a third party is prohibited regardless of whether it is solicited or received directly or indirectly through another party.

- A potential or actual beneficiary offers a payment in return for allowing him/her or their family to be given aid to which they are not entitled.
- A government official asks for a payment to secure SECHILD registration.
- A customs official asks for an unofficial payment or gift to release goods.

6.2 Permissible Payments for Legitimate Business Purposes: Payments made to or for the benefit of Public Officials or Service Providers may, however, be permissible if they are for a legitimate business purpose and consistent with local law. For example, payments for the delivery of training or to reimburse meals, travel, or accommodation costs incurred by a Public Official/Service Provider are acceptable as long as they are directly related to the organization's programs or projects or other bona fide business matters, are permissible under local laws, and do not pose a conflict of interest. On the same basis, it is also permissible to compensate Public Officials for their attendance at SECHILD- sponsored workshops/trainings and to provide reasonable honoraria to speakers and presenters.

6.3 Gifts hospitality and other benefits: The giving or receiving of gifts (other than those deemed to be small promotional items) by or on behalf of the organization is not permitted under any circumstances. SECHILD staff and Trustees should exercise great caution when offering or accepting hospitality and entertainment. They should be certain that what is being offered is not designed to gain improper benefit or does not otherwise amount to bribery or corruption. The providing or accepting of hospitality or entertainment is allowed, as long as:

- It is not done with the intention of influencing the behaviour of the recipient;
- It is done openly;
- It complies with local law.

If a member of SECHILD staff or Trustee wishes to offer entertainment or hospitality, it should be authorized by the Executive Management in advance. This may not be given on behalf of SECHILD or received by her Employees to or from Service Providers, Project Partners, or Public Officials unless they are:

- 1) acts of courtesy and are of modest value;
- 2) do not compromise the integrity and/or the reputation of any of the parties; and
- 3) do not create the Appearance of Impropriety.

6.4 Permissible gifts and hospitality: These should also have all the following characteristics:

- not be a cash payment;
 - ✓ Restrictions on media engagement with regard to making payments to media representatives for the purpose of providing coverage of the organization's activities or impact
- be provided in connection with a bona fide and legitimate business purposes;
- not be motivated by the desire to exercise improper influence or the expectation of reciprocity;
- be reasonable according to the circumstances;
- be commensurate with generally accepted standards of professional courtesy; and
- comply with local laws and regulations applicable to the Public Officials or Service Providers.

Monetary or in-kind contributions made by a SECHILD Employee in his or her personal capacity to support Public Officials are not prohibited by this Policy to the extent permissible under national law, if such payments are an exercise of an individual's political right guaranteed by the constitution or laws of the host country, are made by a national of that country, are made without reference to the organization and the intention is not to exert undue influence or receive a benefit for or on behalf of SECHILD.

- ✓ Falsification of Records. Misleading or false entries that conceal the source or nature of expenditures or receipts are included under the definition of Fraud. Forging documents, preparing false entries, falsifying record logs and expense claims, and creating fictitious invoices are all strictly prohibited under this and other SECHILD policies.
- ✓ . Payments under Duress

It is permissible for a payment to be made in the rare and exceptional circumstances where it is believed necessary to protect against loss of life, limb or liberty (except in the case of lawful detention). If possible, the circumstances and proposed payment should be discussed in advance with a line manager. In all such cases an incident report should be submitted.

7. Measures to Prevent Fraud and Corruption

The incidence of corporate fraud and corruption has risen in recent years making it essential for SECHILD to put in place effective deterrence mechanisms. Corruption or Fraudulent Conduct by Project Partners and Service Providers acting on behalf of SECHILD has the same detrimental effect on her as similar conduct engaged in by Employees. As a result, SECHILD strives to vet Project Partners and Service Providers to avoid working with any that are disreputable and engage in corrupt or fraudulent conduct. The early detection of possible compliance and integrity concerns allows the organization to avoid associating with individuals or entities that could expose SECHILD to serious financial and reputational risks while contributing to the overall integrity and transparency of SECHILD's operations.

8. Procurement Process

While there is no foolproof approach to screening potential Project Partners and Service Providers, SECHILD Employees can minimize risk to the Organization by conducting, where appropriate, anti-Corruption and anti-Fraud due diligence on potential Project Partners and through proper procurement practices for the engagement of Service Providers and, in all cases, by including certain contractual provisions in her agreements with such entities.

Any procurement of goods or services on behalf of the organization should be made in accordance with SECHILD's Procurement Policy and Procedures (PPP) or, where contractual obligations dictate otherwise, with procurement rules of another party so long as they are regarded as reflecting international best practices. Selecting potential Service Providers through a competitive Procurement process conducted in accordance with the PPP significantly reduces the risk of fraud and corruption.

Please note that the requirements of a particular Donor agreement should prevail over SECHILD's own due diligence standards to the extent they are stricter.

8.1 Due Diligence: Conducting appropriate anti-Corruption and anti-Fraud due diligence on prospective Service Providers and Project Partners is essential to prevent SECHILD from retaining or partnering with disreputable entities. SECHILD makes sufficient efforts in carrying out due diligence to vet entities with which the organization works with wisely. SECHILD therefore, before retaining a Service Provider or engaging on a project with a Project Partner, should conduct due diligence appropriately under the circumstances that is documented and maintained in the organization's records. The extent of due diligence required would correspond to the level of the perceived risk. For example, if the relationship being contemplated is financial in nature (e.g., a sub-grant to a partner organization), a greater degree of scrutiny is required than, for example, in the case of a non-binding memorandum of understanding.

Furthermore, SECHILD considers some potential new partners that, by their very nature greater risk than a more familiar one. Thus, an unfamiliar or newly-established NGO or contractor should require a more extensive inquiry than a better known and respected entity. While the nature and extent of due diligence should vary depending on the attendant risks presented by the location and type of services to be provided by the Service Provider or the location and type of project to be co-sponsored with the Project Partner, due diligence should be conducted in an appropriate manner to determine whether the Private Provider or Project Partner:

- is qualified and appropriately licensed to perform the service or undertake the project need/venture (e.g., by confirming with the licensing body that the Service Provider or Project Partner is authorized to operate under local law);
- has a successful track record with SECHILD or another reputable NGO;
- has the requisite reputation in the field;
- has any conflicts of interest;

- is shoulding to and capable of complying with accounting best practices, including retention of original receipts and adequate bookkeeping;
- is or employs a Public Official or Family Member of a Public Official;
- has adopted appropriate policies to prevent corruption and fraud;
- and
- has not engaged in activities that are against SECHILD's mission and values (including, but not limited to, terrorism, drug trafficking, human trafficking, or sex crimes).

Due diligence of prospective Service Providers and Project Partners should include such illustrative activities as the following:

- obtaining from the prospective Service Provider or Project Partner a completed due diligence questionnaire;
- ascertaining the reputation and past dealings of the prospective Service Provider or Project Partner with their current and past stakeholders. Appropriate methods might include references from past or present clients, financial references, searches of publicly available sources, background checks, etc.; and
- Visiting the offices of the prospective Service Provider or Project Partner in the location where the services are to be performed to ensure that it is a legitimate entity.

SECHILD should update her due diligence on Service Providers and Project Partners appropriate regular intervals.

8.2 Written Agreements: SECHILD should have included in agreements, anti-Corruption and anti-Fraud provisions to protect the Organization and prevent corrupt or fraudulent activities involving a Service Provider or Project Partner. Contracts and agreements with Service Providers or Project Partners on behalf of SECHILD should be in writing, and unless based on pre-approved contract templates, approved in advance by Board of Trustees. In addition, contracts and agreements with Service Providers and Project Partners valued at N500, 000,000.00 or more, unless otherwise authorized by the Board of Trustees, should incorporate some or all of the following provisions as follows:

- a representation and warranty that the Service Provider or Project Partner is aware of the requirements of, is in compliance with, and should abide by the terms of this Policy and applicable law;

- a right to call for the removal of staff of a Service Provider or Project Partner that have been found to have engaged in such activities;
- a requirement that the Service Provider or Project Partner submits originals (not copies) of any required financial receipts; and
- a right to terminate the contract, without penalty, in the event the Service Provider or Project Partner violates such representations and warranties.

9. General Do's and Don'ts

- DO report any interactions or relationships that you suspect violate this Policy to SECHILD, the President, Vice President, Executive Management Team and/or the relevant Officers.
- DO be sensitive to and avoid interactions that may create even an Appearance of Impropriety.
- DO report any potential conflicts of interest to the organization and the relevant Officers prior to SECHILD beginning work with a Project Partner or Service Provider.
- DO seek guidance from SECHILD, the Executive Management Team and/or relevant Officer as needed to determine whether a contemplated interaction with a Public Official or Service Provider is appropriate and in compliance with this Policy and other applicable SECHILD policies.
- DO conduct due diligence of all Project Partners and Service Providers before entering into an agreement with such entities.
- DO enter into written agreements with all Project Partners and Service Providers that contain anti-Corruption and anti-Fraud provisions, as well as any other provisions required by Donors.
- DO ensure that agreements for services are specific and detailed and that compensation is reasonable and in accordance with prevailing market rates.
- DO follow contract payment provisions when paying a Service Provider or Project Partner, and always ensure that SECHILD receives a detailed invoice that fully and accurately describes the services provided and expenses incurred.
- DO ensure that any benefits that are provided to Public Officials or Service Providers, such as meals, travel, and attendance payments,

are for a legitimate project purpose, permissible under local law, and conform to the requirements of this policy.

10. Recommended

- a right to audit the Service Provider or Project Partner's books and records in the event that SECHILD has a good faith reason to believe that the Service Provider or Project Partner has acted in violation of this Policy or applicable law. Contracts and agreements below N500,000,000.00 threshold should also include such provisions where appropriate under the circumstances.

Additionally, all contracts and agreements should include additional anti-fraud and anti-corruption provisions as appropriate including, for example, special anti-money laundering or anti-terrorism financing provisions to comply with applicable Donor agreement requirements.

10.1 Accurate Record: Keeping and Payment Processing Procedures: SECHILD should make and keep books, records, and accounts which, in reasonable detail, accurately reflects any transactions involving expenditures on behalf of the Organization, including all expenditures related to Service Providers and Project Partners, and the reasons or justifications for such expenditures, and all contracts, invoices, and receipts relating to the purchase of goods and services. No payment or receipt on behalf of the organization should be approved or made with the intention or understanding that any part of that payment or receipt is to be used for a purpose other than that described in the relevant books and records. SECHILD also should devise and maintain a system of internal accounting controls sufficient to provide assurances that transactions are properly authorized and recorded.

10.2 Reporting, Investigation, and Disciplinary Action: SECHILD's employees have an obligation to promptly report all known or suspected incidents of Corruption or Fraud, as well as any other illegal, improper, or unethical conduct, which should be reviewed and investigated. All information received and the identity of the person

providing the information should be treated by SECHILD confidentially to the extent possible within the legitimate needs of an investigation. When reporting known or suspected fraud or corruption, SECHILD Employees are encouraged to provide as much detail and documentation as possible.

SECHILD should view any violation of this Policy or failure to report a violation as a serious matter that warrants disciplinary action, up to and including termination of employment. If you have any questions about this Policy, its interpretation, or its application to potential activity, or if you would like to report a known or suspected violation of this Policy, please contact SECHILD via email info@sechild.org.

11. Responsibilities

SECHILD Board of Trustees, Executive Management, Managers and employees at every level are responsible for protecting SECHILD and the communities the organization serves from the impact of fraud, bribery and corruption by always acting in accordance with this policy.

Board of Trustees should be responsible for ensuring that SECHILD has a properly functional internal control and risk management system and directs that all instances of fraud/corruption are brought to its attention by management.

Executive Management, Managers and all staff should be responsible for ensuring that employees under their charge are trained upon and fully understand the SECHILD Anti-Fraud and Anti-Corruption Policy, and the consequences of non-compliance.

12. Policy Statement

SECHILD complies with applicable Nigerian laws relating to Fraud and Corruption, prohibiting bribery of the organization's public officials and criminalizing corrupt activity. It is the policy of SECHILD to adhere to all laws or to the provisions of this policy and other SECHILD's policies where they are more demanding. Employees found to have violated this policy relating to fraud or corruption should be severely sanctioned accordingly.

Additionally, if SECHILD's Donor countries have laws applicable to corrupt activity abroad, such as the Foreign Corrupt Practices Act of the United States, and includes specific anti-corruption undertakings in their grant agreements with SECHILD. The organization should be committed to fully implementing all such undertakings.

This Policy is not intended and should not derogate from or limit those undertaking in any manner.

Fraud, bribery or corruption in any form should not be tolerated by SECHILD. Where criminality occurs the loss is not just to SECHILD but, much more importantly, to SECHILD's beneficiaries who are some of the poorest and vulnerable people in the world. It may also have major impact on SECHILD's reputation and, as a consequence, Donor confidence in the organization.

This, again, ultimately impacts upon our beneficiaries. SECHILD should conduct, manage, and monitor all aspects of work in a way that reduces and hopefully eliminates opportunities for fraudulent or corrupt activity, including the giving or accepting of bribes.

Facilitation Payments and 'Kickbacks'

All SECHILD employees, Volunteers and Trustees should avoid any activity that might lead to a facilitation payment being made or accepted by or on behalf of SECHILD. SECHILD prohibits the making or accepting of facilitation payments and 'kickbacks'. If someone suspects a payment request to be solely for the purposes of facilitation, they should ask that a detailed receipt be provided. If there appears to be no legitimate reason for a request for payment, it should be explained that SECHILD does not make or accept facilitation payments. If a SECHILD employee feels it is safe and appropriate to do so, they should ask to speak to the supervisor of the person requesting the payment. If a receipt can be provided and the SECHILD employee does not suspect the payment is for the purposes of facilitation, a payment should be allowable.

Executive Management and managers should be familiar with and alert to the types of fraud that might occur in their area(s) of responsibility. In particular they should:

- Ensure that this policy and all SECHILD's systems, financial controls and procedures are fully understood by staff;

- Frequently check that these are being fully observed and implemented;
- Regularly review and, where necessary, update control and procedures.

All Employees: It is the responsibility of every SECHILD employee to carry out their work and conduct themselves at all times in such a way as to prevent fraud, bribery and corruption. All employees of the organization including Trustees should be alert to and report any actual or suspected instances of fraud, bribery and/or corruption.

Responsibility of SECHILD

Periodic Risk Assessments: SECHILD Audit and Risk Committee should regularly (at minimum, once a year) assess risks, including those covered by this policy; assess, update and record existing and potential risks to the organization's human and material assets.

13. Reporting and Investigating

If someone connected to SECHILD is offered or asked to pay a bribe, they should refuse and explain that bribery runs totally counter to SECHILD policies. If someone suspects that fraud, bribery or corruption is, has, or is likely to take place, they should at the earliest opportunity report the matter via the line manager and/or SECHILD's Whistleblowing Policy. The interests and well-being of those making a report should be fully protected by SECHILD's Whistleblowing Policy. Failure on the part of a SECHILD employee or Trustees to report suspicions may lead to disciplinary procedures being instigated, up to and including dismissal and/or legal proceedings. If an employee knowingly lodges a false report, this should be regarded as a serious disciplinary offence and dealt with in accordance with SECHILD's disciplinary procedures. Reporting and Investigation procedures.

14. Training and Communication

As part of the induction given to new staff and Trustees of SECHILD, the organization should effectively communicate and provide training on Anti-Fraud and Anti-Corruption Policy. Ongoing refresher courses and training on anti-fraud should also be conducted.

15. Associated Policies and Procedures

The SECHILD Anti-Fraud and Anti-Corruption Policy is linked to and should be read in conjunction with:

- SECHILD Whistleblowing Policy
- SECHILD Code of Conduct
- SECHILD Conflict of Interest Policy
- SECHILD Financial and Accounting Procedure Manual
 - SECHILD Procurement Policy

ANNUAL APPRAISAL

Completion of training on Anti-fraud and Anti-Corruption Policy ensuring that Management staff (and those under their charge) are compliant with this policy should form part of SECHILD's annual performance appraisals.

DISCIPLINARY SANCTIONS

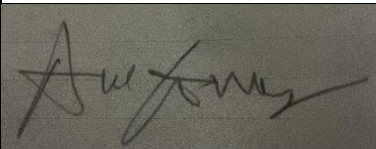
Violations of this policy should be dealt with in accordance with the organization's Disciplinary Procedure and may result in sanctions, up to and including termination of employment. SECHILD reserves the right to report any suspected criminal activity to the relevant legal authorities.

The Anti-Fraud and Anti-Corruption policy should be reviewed and updated annually

Version	Date	Author	Summary
1.0	June 5 th 2022	The Sedoo Initiative for Children with Special Needs- SECHILD	<p>The purpose of Anti-Fraud and Anti-Corruption Policy is to ensure that all incidences of fraud and corruption are identified and addressed in an appropriate and timely manner. The Sedoo Initiative for Children with Special Needs –SECHILD’s Anti-Fraud and Anti-Corruption Policy applies to the Board of Trustees, all employees, including affiliate organizations, and to all paid and unpaid consultants, contractors, interns, secondees, field workers and volunteers that provide supplies, services or support, to the organization or promote her work at any location in or out of Nigeria. All such parties are referred to as “employee” in this document.</p> <p>This Anti-Corruption and Anti-Fraud Policy (“Policy”) aims to raise awareness of corruption and fraud risks, set out the organization’s corporate position and standards expected of all employees, give concrete and practical advice to SECHILD Employees on detecting and preventing corruption and fraud, and provide a framework for combatting such activities. The organization’s management is committed to ensuring that this Policy is followed and fully implemented, including through training and periodic evaluations of the effectiveness of the Policy.</p> <p>SECHILD promotes a culture of honesty, integrity and totally opposes any form of</p>

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Document Approval

Version	Date	Approved by SECHILD Board of Trustees
1.0	June 5 th 2022	The Sedoo Initiative for Children with Special Needs-SECHILD
		
		Barr. Aver Gavar-Chairperson

