



The anti-fraud, anti-bribery and misusing of power

Definition and introduction:

The association's commitment to the best practices in the fields of governance, anti-fraud and anti-bribery according to the best agreed ways with the applicable rules and regulations, it will not accept to score any of such practices against one of the employees or its board members and will work hard to prevent such behaviors. If this occurs it will investigate, detect and solve the effects of this behavior and hold those accountable for this individually or collectively.

Policy definition:

All the procedures and acts taken by the association to protect and prevent any acts conducted by its staff or board of directors that affect and hurt the association resources through creating opposed cultural policy against such behaviors and maintaining a working environment that is based on the best standards in this field.

Policy objectives and scope:

- Agreement on the general principles and approaches for anti-fraud, anti-bribery and misusing the power either it stems from the internal or external environment.
- Reducing the level of wasting the association's resources and make sure it is employed in the goals it is allocated for.
- Managing effective procedures to protect the association's resources and solve any suspicious behaviors from the staff or the board of director on a clear basis according to the best practices.
- This policy is applicable to every act falls within this framework including the registration of the accounting operations and providing false information, extortion, conspiracy and intrigue.
- This policy is applicable to the association in general and specifically the staff, board of directors, suppliers and consultants and all the involved parties in providing services.
- PARC differentiate between the issues that have financial/ non-financial impact.

In policy fraud means the following:

- Providing false information by the intention to mislead or stimulate the decision makers to make decisions based on false information.
- Refraining to say the truth when the person is in charge of managing the work of investigation in practices out of the ordinary
- Misusing the functional position to wrong the workers or suppliers or others without their knowledge while his responsibility is to protect them.

Theft for the purpose of policy is every mentioned act in the approved and applied penalty law in Palestine

Bribery for the purpose of policy is the display or promise presented from a person in the decision position to another one. This promise includes financial privileges, gifts or facilitation in exchange for conducting facilitation at work or violating standards. If any conflict arises, the definition that is stated at the Palestinian law will be the reference.

It includes:

- Offer, promise or providing advantages.
- Request or acceptance of the receipt of advantages.

Roles and responsibilities in anti- fraud, anti- bribery and misusing the power or position:

- Both of the employees and board of director are responsible of implementing this policy from their position in a transparent and professional manner.
- Anyone who is committed or suspected of performing one of the acts mentioned above will be subjected to penalties set forth in the sanctions that is applied in the penalty laws of the association
- The person who practices any act that combines both fraud and bribery will be converted to the public prosecution to take the necessary legal action.
- Full protection is provided for any employee, board member or beneficiary, supplier or services providers who reports about fraud, bribery or misusing position.

- Keeping all the beneficiary parties informed about this policy and makes sure to understand and implement it to avoid any claim of not knowing or understanding the association's policy in this framework.

It is the responsibility of the managers in the association to implement this policy in each one field of work, functional and administrative responsibility and should do the following:

1. Determine to which level the policies, procedures and operations systems assist in conducting such violations.
2. Develop and maintain a group of preventive and prohibitive actions for such behaviors.
3. Make sure to translate such procedures into action on the working environment in the different levels.
4. Make sure that employees and all the parties in the functional supervising positions understand these policies and procedures.

Training:

The association is committed to provide the necessary training for the newly employee and employees on a regular basis and whenever there are amendments.

General provisions:

- This policy is being activated from the moment of approval and will be included as possible in all the contracts and agreement.
- Developing a checklist to the elements of bribery, fraud and misusing power and reviewing the contracts and agreements in line with these prospects.

Potential Areas for bribery, fraud and misusing power:

- The lack of clear separation for tasks and responsibilities.
- The implementation zone is in the marginalized Areas and away from supervision.
- Lack of documentation.
- For individuals who enjoys good relationships with suppliers and beneficiaries.
- Individuals who have clear tendency to non-compliance with the instruction and rules.
- Employees who have high living standards that is not consistent with their potential.
- Persons who repeat mistakes.
- Persons who use their power rather their authorities.

Documentation and Retention

- This policy will be kept with the internal auditor and another copy with the department's manager.

Modifications and Reviewing

- Reviewing the policy once a year from a committee consisted of the board of directors, director general and the internal auditor.
- Any proposed modification to develop this policy is directed to the internal auditor and then presented and submitted to the charged committee that meets annually.