

NWOYA CHARITY FOUNDATION (NCF)



ANTI – FRUAD POLICY

Effective: 1st January 2023

Transforming Lives, Giving Hope through preventing, detecting, reporting, and responding to fraud



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ACRONYMS / Abbreviation

NCF	-	Nwoya Charity Foundation
ED	-	Executive Director
BoD	-	Board of Director
CBO	-	Communication Based Organization



NWOYA CHARITY FOUNDATION (NCF) STANDARD:

STRATEGIC VISION, MISSION, VALUES AND OBJECTIVES

VISION

We envision empowered vulnerable communities in Northern Uganda to thrive sustainably through holistic development, fostering resilience, dignity and self-reliance.

MISSION STATEMENT

To improve the socio-economic well-being of vulnerable and underserved populations in Northern Uganda by providing support in Education, Health, Livelihoods, Economic Empowerment and Social Justice through community-driven initiatives.

NCF VALUES

As Nwoya Charity Foundation, we **STRONGLY** value **INTEGRITY, EMPATHY, COLLABORTION, RESILIENCE, INCLUSIVITY, TRANSPARENCY & ACCOUNTABILITY** in our actions and work with community and stakeholders. We value respect for people we serve, their effective participation and the empowerment of individuals and communities.

STRATEGIC OBJECTIVE

- To strengthen the livelihoods through vocational training, skills development, and income generating activities
- To improve access to quality healthcare services especially for women, children and elderly.
- To plan, design and implement programs to promote quality education for girls and boys.
- To provide legal support and counselling to survivors of Gender Based Violence.
- To support and encourage sustainable environmental practices through reforestation, Agroforestry and renewable energy projects.

1. Introduction

Nwoya Charity Foundation (herein referred “NCF”) is committed to the highest standards of integrity, transparency, and accountability. Fraud undermines the mission and values of NCF, compromises donor and public trust, and can harm the communities we serve. This Anti-Fraud Policy outlines the Foundation’s approach to preventing, detecting, reporting, and responding to fraud.

2. Policy Purpose

The purpose of this policy is to:

- Define fraud and related offenses.
- Establish procedures for reporting suspected fraud.
- Outline responsibilities for prevention and investigation.
- Promote a culture that discourages dishonest or unethical behavior.
- Protect the assets, reputation, and operations of NCF.

3. Policy Scope

This policy applies to:

- All NCF employees (permanent, temporary, and contract)
- Volunteers and interns
- Board members
- Consultants and contractors
- Partners and third-party service providers
- Any other person acting on behalf of NCF

4. Policy Definitions

Fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Examples include (but are not limited to):

- Theft or misuse of funds, supplies, or assets
- Forgery or alteration of documents or checks
- Falsifying financial records or donor reports
- Claiming false expenses or reimbursement
- Payroll fraud
- Conflict of interest not declared

- Bribery, kickbacks, or corruption
- Unauthorized private use of organizational resources

5. Zero Tolerance

NCF has a zero-tolerance stance on fraud. All confirmed cases will result in disciplinary action, which may include dismissal, contract termination, and legal prosecution.

6. FRAUD Prevention Strategies

To prevent fraud, NCF will implement the following controls:

6.1. Internal Controls

- Segregation of duties
- Authorization and approval limits
- Regular audits (internal and external)
- Secure record-keeping and document access controls
- Transparent procurement and financial systems

6.2. Staff Training

- All staff and volunteers will receive regular training on fraud risks and this policy.
- Ethics and integrity will be part of staff orientation.

6.3. Risk Assessments

- Fraud risk assessments will be conducted annually.
- Mitigation strategies will be embedded into program and operational planning.

7. Reporting Fraud

7.1. Reporting Mechanisms

Any suspicion or knowledge of fraud must be reported immediately through:

- **Whistleblowing email:** whistleblow@nwoyacharity.org or safeguarding@nwoyacharity.org
- **Confidential hotline:** +256784004631
- **In writing:** Marked "*Confidential – Fraud Report*" and delivered to the Executive Director or Board Chair.

Reports can be made anonymously, but detailed information improves investigation quality.

7.2. Protection for Whistleblowers

- Individuals who report fraud in good faith will be protected from retaliation or victimization.
- Malicious or knowingly false reports will be treated as misconducts

8. Investigation Procedures

8.1. Initial review

The Executive Director (or Board Chair, if the ED is implicated) will conduct an initial assessment to determine whether an investigation is warranted.

8.2. Investigation Process

- Investigations may be carried out internally or by external auditors or investigators.
- Investigators will gather evidence, interview relevant individuals, and document findings.

8.3. Confidentiality

- All investigations will be conducted with strict confidentiality.
- Information will be shared only with those who need to know.

8.4. Outcome and Action

- If fraud is confirmed, appropriate disciplinary action will be taken.
- Legal action may be pursued, including recovery of funds and reporting to law enforcement.
- Affected donors and partners may be informed, where appropriate.

9. Monitoring and Reporting

- The Board will receive periodic reports on fraud risk, reported cases, and outcomes (without revealing personal identities unless necessary).
- Fraud statistics will inform future training, control strengthening, and risk management.

10. Roles and Responsibilities

Role	Responsibility
Board of Directors	Oversight and enforcement of anti-fraud framework
Executive Director	Implementation, risk management, and investigations
Finance & Admin Department	Establish internal controls and monitor compliance
All Staff and Volunteers	Report suspected fraud, follow policy, and uphold ethical behavior
External Auditors	Identify financial irregularities during annual audits

11. Sanctions for Non-Compliance

Individuals found guilty of fraud will face one or more of the following:

- Termination of employment or engagement
- Recovery of losses
- Legal prosecution
- Notification to relevant authorities or professional bodies

12. Policy Review

This policy shall be reviewed at least once every **two years** or whenever significant organizational or regulatory changes occur.

Authorization:

Smah Kemigabo Smah [Name & Sign]

Chairperson, Board of Directors

Date: 01/01/2023

