

Organizational Anti Fraud Policy 2023



NNSWA

Nepal National Social Welfare Association
Bheemdatt Municipality-18, Kathmandu
Sudur Paschim Province Nepal

Phone: +977 99 522182

Email: info@nnswa.org.np

Website: www.nnswa.org.np

Forwards:

NNSWA has been serving the marginalized communities for their holistic development and social transformation. As organizational targeted communities called 3D Communities (Dalits, Disables and Deprived) covered for historically discriminated Dalit Community, Person with Disability or Disable People and women, children, freed Kamaiya/Kamlahari, displaced families, PLHIVs and Leprosy Affected People are described as deprived. Mostly organization implementing projects has been implementing around these 3D communities for their upliftment of education, health, livelihoods, economic development and making them resilient on CCA, DRRM and other all aspects of the human rights.

To implement the project to address all shortfalls of these target communities NNSWA has been partnering with donors, INGOs, Government and other likeminded organization to get the financial and technical support from 1990 to till date. Currently NNSWA worked in Sudur Paschim and Karnali Province of Nepal directly and covering about 250000 to 300000 population and about 500000 population through different approaches or indirectly. NNSWA invest about 12 to 14 Caror Rupees in every year through the different projects. Similarly, NNSWA pays attention to response to the humanitarian aspect for those who were affected from the any types of the disaster.

Therefore, NNSWA, a civil society and a non-profit making organization, should be transparent, honest, apolitical, impartial and should be roll model to the other development actors or government duty bears and public as well. Regarding this fraud policy, NNSWA will apply a 'ZERO' tolerance principle in every action of the organization related to the procurement, decision making process, documentation, financial transaction, and other related issues to the fraud.

We hope this policy will give strong willpower to all NNSWA's associated members, employees for controlling the fraud in any within the organization and within the communities as well as whole society.

Thanks

Ashok Bikram Jairu
Executive Director and Founder President
NNSWA



Table of Contents

1. Introduction
2. Organizational Background
3. Purpose
4. Definitions
5. Roles and Responsibilities.....
6. Policy
7. Other Provisions.....
8. Entry into Force and Other Transitional Measures
9. Relevant documents
10. Annex I: Reference Matrix for Dealing with Fraud



1. Introduction

The purpose of this anti-fraud policy (the "Policy") is to outline Nepal National Social Welfare Association (NNSWA)'s current approach to the prevention, detection, and response to incidents of fraud. This Policy compiles with existing provisions set out in NNSWA's regulations, rules, policies, and procedures including the NNSWA's Policy and Guidelines to address all Compliance with universal Standards. NNSWA Fraud Policy will support the organization to implement the other policies rightly and appropriately.

This Policy applies to any fraud involving NNSWA staff members as well as any party, individual or corporate, having a direct or indirect contractual relationship with NNSWA or that is funded, wholly or in part, with NNSWA's resources.

This Policy can apply to:

- a) **Personnel:** Staff members of NNSWA and persons engaged by NNSWA under other contractual arrangements to perform services for the NNSWA.
- b) **Implementing Partners and Responsible Parties:** Entities engaged by NNSWA to carry out programme or project activities including government entities, associates networking, partner organizations, and other working together agencies.
- c) **Vendors:** An offeror or a prospective, registered, or actual supplier, contractor, or provider of goods, services and/or works with NNSWA.

Furthermore, this **Fraud Policy 2023** will be helpful to control all forms of fraud related activities in NNSWA as well as its working approaches.

2. Organizational Background

Nepal National Social Welfare Association (NNSWA) established itself in 1990. In 1994, NNSWA registered with the District Administration Office Kanchanpur and affiliated to Social Welfare Council Kathmandu. NNSWA has grown over the years, implementing various integrated community-based development programs in Sudur Paschim Province being one of the leading development organizations in the Sudur Paschim Province of Nepal.

The Executive Committee is the legally constituted body responsible for providing strategic and policy direction to the organization. NNSWA has its own office building having sufficient rooms and training hall at Bheemdatt Municipality-18 in Kanchanpur district. As of record in February 2023, 185 skilled staff are mobilizing for the implementation of different projects as organizational human resources.

a) Vision of Organization:

NNSWA strives towards an equitable society.

b) Mission of Organization:

NNSWA is committed to empower and ensure the social rights of the **3D** people (*Deprived, Dalit, and Disable*).

c) Goal of Organization:

Target People 3D (Discriminated Community by caste, Disable & Deprived) will be Educated, healthy, wealthy, and empowered in all aspects to utilize human rights.



d) Objectives of Organization:

- To enhance the standard of education and provide educational opportunities to the Deprived, Dalit, and disabled group in the community.
- To provide health services including Nutrition, Reproductive Health, and Physical Rehabilitation Services to those in target area
- To advocate rights for women and children
- To improve access to human rights
- To create leaders from the 3D group through skill development and trainings
- To create opportunities for livelihood options, friendly environment, climate change and adaptation, DRRM, Humanitarian Response, poverty alleviation, and advocacy for human rights and inequality.

e) Targeted Group of Organization:

- Dalits
- Disables
- Deprived (Freed-Kamaiya, Displaced people, women, children, PLHIVs and People affected with Leprosy)

f) Working Strategies of Organization:

- Partnership-with the Government, donors, INGOs, local NGOs and CBOs
- Participatory Integrated Rural Development
- Gendered programming
- Rights based programming and Networking, Alliance, and Coalition Building

g) Principle of Organization:

“An Organization Working Together for an Equitable Society”.

To see an equitable society NNSWA perceive to joint hand together all funding partners, policy makers, media, advocates, and community target groups shod be working together model to achieve the vision of NNSWA which is core principle of the organization.

h) Values of Organization:

Follows the organizational vision, mission, goal, and objectives following are the values of NNSWA. Every person belonging or employee should obey the values.

1. Respect to the target groups
2. Non-Discrimination
3. Non-party political
4. Non-Religious
5. Open and Committed for Quality Services
6. Stand with Inclusiveness
7. Saving Life, Fight for Extreme Inequality, Humanitarian Response

i) NNSWA Executive Board:

The General Members constitute the General Assembly of NNSWA 11 members of this General Assembly constitute an Executive Committee. Executive Members are elected by the General assembly for a term of 5 years. The Executive Committee has 6 Office Bearers (President, Vice-president, General Secretary, Secretary, Treasurer and Vice-treasurer) and 5 Executive



Members. The Executive Committee is the legally constituted body responsible for providing strategic and policy direction to NNSWA.

j) Core Management Team:

Core Management Team (CMT) is the very power full committee where President and Secretary General from Executive Board and Executive Director from the Employees are the members. This committee has the power to make decisions on any aspect of the situation. The president is the coordinator for this committee. The Secretary General and Executive Director are members. Mostly this committee will be active during an emergency; any problems need to be solved. The committee has power to provide final decision on programmatic and any grievances, any case from the sub committees (e.g., Child Safety, Sexual Harassment, Grievance etc.). However, the CMT may take suggestions from the SMT before any final decision.

k) Senior Management Team (SMT):

The Senior Management Committee (SMT) provides operational leadership. The Management Committee also serves as a bridge between the Executive Committee and NNSWA's programs. The NNSWA program operational is managed by the SMT under the planned programs. The human resource management for projects and coordination to the employee are the major activities of SMT of NNSWA. Senior topmost staff will be involved in the SMT. Executive director will be the coordinator for the SMT. Executive Director will nominate the members among the programs/projects and representative of executive board. The executive committee of NNSWA will be indorsed the SMT and committee will be effective.

l) Branch Offices:

The district chapter of NNSWA will also apply this policy as central office mended. The district office will allow developing their local policy to fulfills their local requirement, but the local policy should not contradict or supersede the NNSWA's central policies.

m) Major Programme Area of NNSWA:

NNSWA's programs are almost entirely grant funded approaches of partnership. NNSWA' program activities are organized into 7 Program Sectors and Themes namely, Education, Health, Livelihood, Economic and Community Development, DRR/HR, Good Governance, Organizational Development, Human Rights and GESI. According to the NNSWA's expertise there will be conducted research and studies as and when required. All sectors will focus their program and activities to the Discriminated Community by Caste (Dalit), Disabled and Deprived communities as prime target groups. These programs are either directly implemented by NNSWA or in partnership with local organizations.

3. Purpose:

Nepal National Social Welfare Association (NNSWA), as a potential victim of fraud, is exposed to various risks which may include **financial risks**, which can be measured in monetary terms; **operational risks**, which cause, deficiencies in the implementation and delivery of programmes; and **reputational risks**, which harm the prestige and respect of the Organization.



3.1 Description of the Risks:

In respect of fraud risks: NNSWA maps its three lines of defense as follows:

- a) Implementation and management of fraud prevention and detection controls designed to manage potential risks that may expose the Entity to fraud. These activities are in accordance with several instruments developed by NNSWA, namely its Internal Control Policy and the Delegation of Authority, which are incorporated into manual and automated systems and processes.
- b) Quality assurance and risk management provide an oversight role and the support required to be able to assess the adequacy of governance structures that are in place to manage fraud and make recommendations on the implementation of mitigation actions that may be required to manage fraud related risks.
- c) Internal and external audit carry out agreed upon regular audits, the scope of which includes the consideration of prevention and detective controls to manage fraud risk. The investigation function is responsible for receiving, analyzing, and investigating all information received on alleged cases of fraud, and making findings based on which action is taken. The output of these assurance activities is then fed back into fraud prevention activities.

NNSWA is committed to promoting and adhering to the highest standards of probity and accountability in the use of its resources. To effectively address fraud, NNSWA strives to ensure that the three lines of defense respond efficiently and effectively to its operational and administrative environment, while taking advantage of lessons learned and best practices developed during the prevention, detection, and response to fraud.

4. Scope and Application

- NNSWA has zero tolerance for fraud and corruption, meaning that NNSWA staff members, non-staff personnel, vendors, implementing local partners and responsible parties are not to engage in fraud or corruption.
- All incidents of fraud and corruption are to be reported, and will be assessed and, as appropriate, investigated in accordance with the Investigation Guidelines of the NNSWA Executive Board, SMT and associated policies for Addressing Non-compliance with Universal Standards of Conduct when applicable. NNSWA will pursue rigorously disciplinary and other actions against perpetrators of fraud, including recovery of financial loss suffered by NNSWA.
- NNSWA is committed to preventing, identifying and addressing all acts of fraud and corruption against NNSWA, through raising awareness of fraud risks, implementing controls aimed at preventing and detecting fraud and corruption, and enforcing this, Policy.
- This Policy applies to all activities and operations of NNSWA, including projects and programmes funded by UNDP as well as those implemented by NNSWA. This Policy aims to prevent, detect, and address acts of fraud and corruption involving:
 - Staff members holding a NNSWA letter of appointment (“staff members”)



- Non-staff personnel, including Service Contract holders, Individual Contractors, Volunteers assigned to NNSWA and interns (collectively, “non-staff personnel”)
- Vendors, including actual or potential contractors of civil works and suppliers of goods and services (collectively, “vendors”); and
- Implementing local partners and responsible parties engaged/contracted by NNSWA for a NNSWA funded or sub grant as project (“implementing partners” and “responsible parties”, respectively).

5. Definitions:

“Fraud” The widely common definition of fraud is “any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact.

- To obtain an undue benefit or advantage for himself, herself, itself, or a third party, and/or
- In such a way as to cause an individual or entity to act, or fail to act, to his, her or its detriment” (NNSWA CMT/SMT/EB).

“Presumptive Fraud” The NNSWA policies, organization operating, or universal accepting system wide common definition of fraud is “allegations that have been deemed to warrant an investigation and, if substantiated, would establish the existence of fraud resulting in loss of resources to the Organization.

6. Roles and Responsibilities:

- All parties to whom this Policy applies are responsible for safeguarding the resources entrusted to NNSWA and have critical roles and responsibilities in ensuring that fraud in relation to NNSWA resources and activities is prevented, detected, reported, and addressed promptly.
- The Director of NNSWA shall act as the corporate manager who is the custodian of this Policy and who is responsible for the implementation, monitoring, and periodic review of this Policy.
- In carrying out this role, the Director of NNSWA will among other things:
 - Serve as the repository of knowledge on fraud risks and controls; and
 - Manage the fraud risk assessment process and co-ordinate anti-fraud activities across the Organization.

5.1 Personnel:

NNSWA Financial Rule (Financial Policy) states, “All personnel of NNSWA are responsible to the Under Executive Board and Executive Director for the regularity of actions taken by them during their official duties. Personnel who take any action contrary to these financial regulations and rules or to the instructions that may be issued in connection therewith may be held personally responsible and financially liable for the consequences of such action.”

5.2 Staff members

- Staff members have a responsibility to report allegations of wrongdoing (allegations of wrongdoing are defined in the Legal Policy as a reasonable belief on information that misconduct has occurred.



- If the staff member believes that there is a conflict of interest on the part of the person to whom the allegations of wrongdoing are to be reported, he or she will report the allegations to the next higher level of authority. In addition, as set out above, they are responsible for the regularity of actions taken by them during their official duties.
- Failure to report allegations of misconduct, which includes fraud, represents misconduct itself. Staff members are, however, cautioned that using the investigation process in a malicious manner – or otherwise providing information known to be false or with reckless disregard for its accuracy – may constitute misconduct.

5.3 Non-staff personnel

Like the responsibilities of staff members, non-staff personnel must understand their role in managing fraud risks and how non-compliance with the Organization's existing policies and rules may create an opportunity for fraud to occur or go undetected. Non-staff personnel should adhere to the provisions of their contractual agreement entered with NNSWA. Non-staff personnel are reminded that under no circumstances should they engage in, condone, or facilitate, or appear to condone or facilitate, any fraudulent and corrupt conduct during operations with NNSWA. They should also report allegations of wrongdoing to the authorized person of NNSWA.

5.3 Managers/Coordinators/Officers:

Managing the risk of fraud is a crucial part of the Organization's good governance. While it is the responsibility of all personnel to assist in preventing, identifying, and combating fraud, managers/coordinators/officers are expected to put in place the appropriate controls to prevent and address fraud risks. Furthermore, managers/coordinators/officers should use sound judgement and act lawfully in compliance with applicable NNSWA regulations, rules, policies, and procedures.

5.4 Authorized Team have a responsibility to:

- Identify the types of risks to which activities within the area of responsibility are exposed, including those relating to implementing partnership management and procurement and sub-contracting of goods and services.
- Assess the identified risks and risk mitigation options, and design and implement cost effective prevention and control measures, including to prevent the occurrence and recurrence of fraud and corruption.
- Escalate any risks where the relevant impact or likelihood is assessed to have markedly increased and can no longer be managed within his / her level.
- To report any allegations of wrongdoing to authorized person as soon as they become aware of such allegations; and
- Raise awareness of this Policy, inform all those to whom this Policy applies, and reiterate the importance of reporting fraud and the mechanisms for doing so.



5.5 Implementing Local Partners and Responsible Parties:

- As part of the capacity assessment process of potential partners, it must be assessed whether the organization has an effective policy and system in place to prevent, detect, report, address, and follow-up on fraud and irregularities. Potential partners should also be provided with a copy of this Policy to ensure that they are familiar with reporting obligations and mechanisms.
- Implementing partners and Responsible parties are responsible and accountable to NNSWA for the management of individual projects and programmes. Implementing partners and Responsible parties must maintain documentation and evidence that describes the proper use of programme resources in conformity with the relevant agreement.
- While implementing a NNSWA project or programme, implementing partners shall refrain from any conduct that would adversely reflect on NNSWA and shall not engage in any activity that is incompatible with the aims and objectives of NNSWA.
- As set out in the Project Cooperation Agreement (PCA), the implementing partner has an obligation to comply with any investigation conducted on behalf of UN Women.

5.6 Vendors

- NNSWA expects its vendors to adhere to the highest standards of moral and ethical conduct, to respect international, national, and local laws and not engage in any form of corrupt practices, including extortion, fraud, or bribery, at a minimum.
- As set out in the NNSWA General Conditions of Contract, vendors have an obligation to comply with any investigation conducted on behalf of NNSWA.

7. Policy:

6.1 Preventing Fraud:

- Fraud prevention is a shared responsibility that cuts across functional and managerial and reporting lines and extends to NNSWA partners. Successful preventive measures safeguard resources, support the integrity of the organization, and protect its reputation.

6.2 Fraud awareness and training:

- All personnel, regardless of contract type, must complete the Ethics and Integrity awareness training that will be provided by the NNSWA during any type of engagement with NNSWA. Staff members must also complete the Legal Policy course within the probationary period of employment at NNSWA. In addition, NNSWA provides regular in person training with organizational orientation on the Legal Policy with a focus on raising fraud awareness. This training covers fraud in the context of policies and procedures supporting operational transactions, particularly commercial and procurement transactions. They also highlight every staff member's personal responsibility and financial liability under the Financial Regulations and Rules.



6.2 Internal control systems:

- Internal controls are a basic element of an effective accountability framework. NNSWA's internal control objectives are to provide assurance regarding the achievement of operation, financial, and compliance objectives. The NNSWA all policies set out a framework for operationalizing and assigning responsibility for internal controls, based on the principle of segregation of duties which is necessary to implement appropriate levels of checks and balances upon the activities of individuals.

6.3 Fraud Risk Identification and Management:

- NNSWA's risk management practices include the carrying out of fraud risk assessments that include the identification, measurement and reporting on the organization's risk profile based on the key risks identified, the inherent likelihood and impact, the existing controls to manage these risks, the residual fraud risks as well as any planned mitigation activities to manage these risks within the risk tolerance levels.

6.4 Programme management controls

- When developing a new programme or project, it is important to ensure that fraud risks are fully considered in the programme/project design and processes. This is especially important for high-risk programmes/projects, such as those that are complex or operate in high-risk environments.
- These programme/project risk logs shall be communicated to relevant stakeholders, including donors, implementing local partners and responsible parties, together with an assessment of the extent to which risks can be mitigated.
- Programme and Project Managers are responsible for ensuring that the risk of fraud is identified during the programme/project design phase. Managers shall consider how easily fraudulent acts might occur and be replicated in the day-to-day operations. They must also evaluate the impact of fraudulent activities, and the effectiveness of the measures taken to mitigate risks, including systemic monitoring actions. Informed decisions can then be made on additional mitigating actions.
- Capacity assessments represent a key step in identifying potential partners. As set out above, potential local partners must be assessed to determine whether they have an effective policy and system in place to prevent, detect, report, address, and follow-up on fraud and irregularities. Potential local partners should also be provided with a copy of this Policy to ensure that they are familiar with reporting obligations and mechanisms.

6.5 Procurement management controls:

- Personnel charged with procurement management responsibilities are required to assess all vendors with which business is conducted and ensure that funds are used for their intended purpose. NNSWA has established procurement review committees to ensure compliance with due diligence and due process regulations against procurement fraud.
- Furthermore, relevant staff members and other personnel with procurement functions must abide by the procurement management controls and procedures, including the Procurement and Contract Management Policy and the Separation of Duties.



6.6 Asset management controls

- Personnel charged with asset management responsibilities shall act in accordance with operating practices, which are designed to mitigate the risk of fraud and corruption during the asset management cycle. Operating practices include:
 - Purchasing all assets through a purchase order (PO) to ensure they are captured in the asset management module.
 - Maintaining segregation of duties with respect to authorization, recording, custody, and disposal of assets; and
 - Conducting bi-annual physical verifications.

6.7 Financial management controls

- Personnel charged with finance roles are required to perform different activities depending on their respective delegations of authority, which are designed to ensure segregation between budget owner, procurement, vendor approvers, and payment approvers. Procurement, vendor approvals and payment approvals are all subjected to two levels of approvals: Level 1 (verification) and Level 2 (approvals).
- Detailed Month-end / Year-end closure instructions are sent to all offices, requiring adherence to timelines and certification of completed tasks as per internal and external audit management letter.

6.8 Human Resource Management Controls

- NNSWA Executive Board or NNSWA SMT will provide the authority (E.g., Executive Director or OD/HR Manager) for hire staff and non-staff personnel shall conduct due diligence and exercise due care during any recruitment process for staff and non-staff personnel, regardless of rank or length. For the recruitment of staff, reference checks and review of performance appraisals are required. For non-staff personnel, the hiring authority shall ensure that reference checks are carried out, including from past supervisors. The NNSWA Personal History Form contains targeted questions whereby applicants must indicate if they have ever been imposed disciplinary measures, including dismissal or separation from service, on the grounds of misconduct.

6.9 Detecting Fraud

- Effective fraud prevention measures as outlined in Section 6.6 also enable the successful detection of fraud. Specifically, the internal controls NNSWA has established in the areas of procurement, asset management, financial management, programme management of implementing partners, and human resources management, as well as fraud awareness training containing various components aimed at enabling NNSWA to detect anomalies or identify areas of high concern. NNSWA's complaint mechanism, toll free phone number ensures that any persons who detect and identify such anomalies or concerns, may do so through a dedicated "anti-fraud incident".
- Internal and External Audit Management also provides NNSWA with effective independent and objective internal oversight that is designed to improve the effectiveness and efficiency of NNSWA's operations in achieving its development goals and objectives through the provision of internal audit and related advisory services. NNSWA's internal audit function plays a key role in anti-fraud activities, including in management's role of preventing, detecting, and responding to fraud. Internal audit is responsible for evaluating the design and operating effectiveness of anti-fraud controls and considering the appropriateness of mitigation strategies in place to prevent and detect fraud. The internal audit processes are used by NNSWA



management to identify and take decisions on improvements needed in NNSWA financial and risk practices.

6.11 Reporting Fraud:

- Any party with information regarding fraud or other corrupt practices is strongly encouraged to report the information to NNSWA authorized officer. NNSWA has established a reporting mechanism also known as the “fraud Alert” to ensure that persons wishing to report fraud, corruption or other wrongdoing may do so at any time, free of charge, and confidentially.
 - a) Online referral form:
- NNSWA may develop the fraud reporting format separately and will develop an online reporting mechanism tying with NNSWA website www.nnswa.org.np.
 - b) Toll Free Phone Number:
 - c) Regular mail: info@nnswa.org.np
 - d) Fraud Alert Email Executive Director: ed.nnswa@gmail.com
 - e) Fraud Alter Phone: +977 9749319945

8. Confidentiality and Protection from Retaliation:

7.1 Confidentiality

- Confidentiality is required for effective investigation and other appropriate action in cases of alleged fraud. Confidentiality is in the interest of the Organization, investigation participants and the subject of the investigation. For this an investigation manual will be developed by NNSWA as required.
- All investigations undertaken by NNSWA authorized committee are confidential and requests for confidentiality by investigation participants will be honored to the extent possible within the legitimate needs of the investigation.

7.2 Protection from Retaliation:

- The NNSWA Policy for Protection against Retaliation establishes a framework and procedure for the protection of staff members from retaliation. Staff members who believe that retaliatory action has been taken against them because they have reported allegations of wrongdoing or have cooperated with a duly authorized assessment or investigation, may forward all supporting information and documentation to the NNSWA Executive Board or NNSWA SMT/CMT. This should be done promptly and, in any event, no later than 30 working days after the alleged act or threat of retaliation has occurred. A complaint can be made in a variety of ways as section 6.11.

7.3 Investigations:

The investigation is the process of planning and conducting appropriate lines of inquiry to obtain the evidence required to objectively determine the factual basis of allegations.

This will include:

- a) Interviewing people with relevant information and recording their testimony.
- b) Obtaining documents and other evidence.
- c) Conducting financial and IT analysis.
- d) Evaluating information and evidence; and
- e) Reporting and making recommendations. NNSWA authorized team will conduct investigations in accordance with its Investigation Manual.



7.4 Actions based on investigations:

- Upon completion of the internal reporting of an investigation process and upon receipt of information on the results of the investigation(s), NNSWA will determine what further action shall be taken. For staff members, further action may include disciplinary, non-disciplinary, and/or administrative measures, in accordance with the Legal Policy. For other parties covered under this Policy, including non-staff personnel, implementing partners, and vendors, further action may be taken in accordance with the contractual arrangements between NNSWA and the party, and may result in termination of the contract and putting in blacklist.
- If there is evidence of improper use of funds as determined after an investigation, NNSWA will use its best efforts, consistent with its regulations, rules, policies, and procedures to recover any funds misused.

7.5 Disclosing cases of fraud:

Fraud and other cases of misconduct investigated by authorized team on behalf of NNSWA will be reported to the Executive Board through its established reporting mechanisms, as follows:

- Cases of fraud and presumptive fraud are publicly reported to NNSWA Executive Board and SMT for further actions.
- An annual report on internal investigation activities is also provided annually to the Executive Board. The report includes complaints received broken down by category including fraud, disposition of cases, and any financial loss as well as information on the actions taken and NNSWA SMT management response to substantiated allegations of misconduct including fraud.
- Pursuant to the NNSWA policy, "in the interests of transparency, the Executive Director shall inform the NNSWA Executive Board of disciplinary decisions taken in the course of the preceding year and publish an annual report of cases of misconduct (without the individuals' names) that have resulted in the imposition of disciplinary measures."
- Investigation activities and disciplinary decisions relating to allegations of sexual exploitation and abuse may require additional reporting as mandated by the organization. The Director, Investigations Division, may provide additional reports to the Executive Board, and may also provide in person briefings during monthly meeting, as he or she deems appropriate, or in response to requests for such a briefing from the President of the Executive Board.
- Information relating to allegations of fraud and other misconduct, subsequent investigations and post-investigation actions is to be treated confidentially and with utmost discretion to ensure inter alia the probity and confidentiality of any investigation, to maximize the prospect of recovery of funds, to ensure the safety and security of persons or assets, and to respect the due process rights of all involved. Any consideration of disclosure to third parties shall consider these principles, in consultation with OIOS as appropriate.
- The report of the outcome of an investigation of any allegations of fraud and other misconduct is a confidential document which forms part of the NNSWA archives; neither the report of the investigation, nor any summary of the report, will be disclosed



unless it is in the context of a request for judicial cooperation and referral to the related authorities. Any such requests for judicial cooperation shall be directed through the NNSWA Legal Adviser of NNSWA, in consultation with the Office of NNSWA SMT/CMT, which has sole authority on behalf of the NNSWA Executive Board for determining such matters.

9. Relevant documents:

The Related Policies and Procedures, Guidelines and checklist are reflecting for this NNSWA Anti-Fraud Policy 2023. The NNSWA Conflict of Interest, GESI, Personnel, Financial, Procurement, Staff Recruitment and operating policies will be attracted with this policy.

10. Reference Matrix for Dealing with Fraud:

Area of Investigation	Regulatory Instrument	Process/Controls	Focal Point
Financial Management	<ul style="list-style-type: none"> Financial Regulations and Rules of the NNSWA (as Financial Policy, Procurement Policy NNSWA, Petty Cash Policy and common cost policy NNSWA, Cash Advances and other Cash Transfers to local Partners Policy 	<ul style="list-style-type: none"> Segregation of duties Transaction approval system Reconciliation of Accounts MOU/Agreement 	<ul style="list-style-type: none"> S. Finance Officer, Accounts, Executive Director
Programme Management	<ul style="list-style-type: none"> NNSWA Programme Formulation Policy and strategy Programme Cycle Procedure. Programme Implementation and Management Programme Monitoring, Reporting, and Oversight Policy (MEAL) 	Programme Monitoring and Evaluation	Director and Project Team
Procurement	<ul style="list-style-type: none"> NNSWA, Contract and Procurement Management Procurement Policy 	Competitive bidding	Procurement Committee
Asset Management	<ul style="list-style-type: none"> NNSWA, Asset Management Policy NNSWA, Vehicle Management Policy 	Physical verification	AFO and EB Formed Committee
Partnerships	<ul style="list-style-type: none"> NNSWA, Partnership Guideline NNSWA Partnership Assessment Checklist NNSWA Signed agreement templates 	Project agreement	Director, Project Team
Staff Conduct	<ul style="list-style-type: none"> NNSWA Code of Conduct Staff Recruitment Policy NNSWA Annual Appraisal 	Staff Recruitment and Retention Policy	Director, OD/HR



11. Policy Amendment:

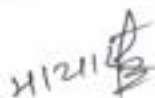
The Anti-Fraud Policy 2023 will be reviewed, and amendment as required in the process of lesson learned and practices.

References:

- UN-Women-anti-fraud-policy-framework-en
- UN-Women-anti-fraud-policy-framework-en

Approved by Executive Board on:

Maya Devi Sarki - President



Ratan Damai

- V. President



Rupa Kausal Pariyar - Secretary General



Kabita Bhatt

- Treasurer



Suresh Kumar Palpali - Secretary




Roshan Lal Chaudhary - Member



Gehendra Nepali

- Member



Babita Sunar

- Member



Reshma Rana

- Member



Arati Urau

- Member



Date: November 3rd 2023



Counter Signature:

Ashok Bkram Jairo
Executive Director/
Founder President

