



Solidarity Committee  
for Afghanistan

# ANTI-CORRUPTION POLICY AND INSTRUCTION

Approved by Andreas Stefansson, Secretary General 2025-01-27

Valid from 2025-01-27

## Version history:

1. **2012-03-15** (*Preventing Fraud and Corruption in SCA Activities and Operations – Rules & Regulations*)
2. **2014-07-07**
3. **2018-03-01** (*Anti-corruption Policy*)
4. **2021-03-19** (*Anti-corruption Policy and instruction*)
5. **2025-01-27 This version**

## TABLE OF CONTENTS

1	ANTI-CORRUPTION POLICY .....	3
1.1	Background and Introduction.....	3
1.2	Scope of Policy.....	3
1.3	Definitions.....	3
1.4	Expected Conduct .....	4
1.5	Disclosure and Public Statements .....	5
1.6	Whistle-blower Protection and Privacy.....	5
2	PREVENTION AND DETECTION .....	6
2.1	Administrative and control systems.....	6
2.2	Risk assessment, irregularity indicators .....	7
2.3	Strategies and means in prevention and detection .....	7
3	INVESTIGATION AND REPORTING .....	9
3.1	Schematic overview .....	9
3.2	Roles and Responsibilities.....	9
3.3	Whistle-blower Mechanism and Corruption Complaints.....	10
3.4	Receiving and Filing Corruption Complaints .....	11
3.5	Assessing Corruption Complaints.....	11
3.6	Investigating corruption .....	12
3.7	Decision on result from investigation on corruption.....	13
3.8	Information and Action on corruption investigations.....	13
3.9	Closing of corruption case .....	13
3.10	Maintenance of the Anti-Corruption system.....	14
	ANNEX 1: RISK AREAS .....	15
	ANNEX 2: INVESTIGATION TERMS OF REFERENCE .....	17
	ANNEX 3: INITIAL DONOR NOTIFICATION .....	18
	ANNEX 4: INVESTIGATION REPORT and PROCESS IMPROVEMENT MEMO .....	19

# 1 ANTI-CORRUPTION POLICY

## 1.1 Background and Introduction

Corruption is a serious threat to the target groups of SCA. It is both a driver and consequence of poverty, disempowerment, and conflict. The consequences include everything from economic losses to inefficiency, and it contributes to people being denied education, healthcare, legal protection – human rights. It undermines public trust in institutions, including civil society. SCA needs to uphold both a strong level of trust and a high level of accountability among all stakeholders.

January 1<sup>st</sup> 2025 marks the launch of the SCA strategic plan for 2025-27, entailing a significant shift in focus away from direct implementation of services in Afghanistan towards more of partnerships and policy advocacy.

As a consequence of entering partnerships, much of what SCA previously did itself will now be done by other implementing actors, including investigating suspected irregularities. SCA will therefore have double roles, that of supporting and developing the work of our partners, including anti-corruption measures, while also upholding our own standards in mitigating corruption within SCA. In these roles we are accountable to our members, donors and target groups.

This shift requires a fundamental overhaul of procedures and control mechanisms. By extension, this means that the organization and procedures of SCA will need to be flexible, adapting to changing direction, context and demands.

**Part one of this document contains the Anti-Corruption Policy.** It reaffirms SCA's long-standing zero tolerance for all forms of fraud and corruption. The stance is founded on the core values of SCA, *responsiveness, impartiality, equality, social justice, and integrity*.

**Part two emphasizes** the aspects of prevention and detection of corruption

**Part three, the instruction,** guides the assessing, investigating, and reporting of irregularities.

## 1.2 Scope of Policy

All staff, and non-staff such as volunteers and interns, members and board members, consultants for SCA, and suppliers are bound by this policy.

## 1.3 Definitions

In this policy, the term "**corruption**" is used in a wide descriptive sense.

The term **fraud** refers to the actual or attempted use of deceit, falsehood, or dishonest means (including willful omission) to secure direct or indirect financial or material gain, personal advantage or other benefit, and includes fraudulent conduct, corrupt conduct, collusive conduct, coercive conduct, and obstructive conduct. It also includes attempts of any of the above, even if unsuccessful.

**Fraudulent conduct** - any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation. As such fraud can include embezzlement of funds, forgery, counterfeiting of documents, theft, nepotism (the practice favoring relatives or friends), deception, misappropriations of designated funds and assets, concealment of material facts and misuse of funds and assets for other purposes than that stated in donor agreements.

**Corrupt conduct** - the abuse of authority for private gains or satisfaction by offering, giving, receiving, or soliciting, (directly or indirectly), anything of value to benefit or to influence improperly the actions of another party.

**Collusive conduct** – the proposing or entering an arrangement between parties designed to achieve an improper purpose, including influencing improperly the actions of another party.

**Coercive practice** - impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party for private gains or satisfaction.

**Obstructive conduct** – is (1) any act which deliberately and to compromise an investigation, destroys, falsifies, alters or conceals information or documents that may be relevant to a fraud and corruption investigation, or material that could become evidence; or (2) the making of false statements to investigators during such an investigation.

**Zero-tolerance** – SCA will always pursue and never accept fraud or corruption. SCA will always prioritize investigating suspected corruption.

The scope of this policy does not include conduct or procedural lapses made without intended or actual personal gain. SCA has policies and practices in place to deal with such lapses, which include provisions for their investigation and for the application of appropriate actions or solutions.

Harassment may be one of many factors in any case of corruption and may take indirect paths such as backstabbing and undermining colleagues to reduce their trustworthiness. Sexual harassment or services (sextortion) may also be the currency used in corruption or extortion. Harassment may also be an indicator of corrupt practices within the organization.

## 1.4 Expected Conduct

It is the duty of all SCA staff to uphold zero tolerance on corruption. All staff must be aware of and disclose whenever faced by conflict of interest. All staff have a duty to report incidents of suspected corruption to either a superior or directly through the SCA whistleblower mechanism.

- Fraud, corrupt, collusive, coercive, or obstructive conduct against SCA, or others when representing SCA, will constitute misconduct and will be grounds for dismissal.
- Fraud, corrupt, collusive, coercive, or obstructive conduct against SCA or others may disqualify suppliers or partners **from further engagements with SCA.**

SCA will act to recover losses. This may include referral to law enforcement authorities for criminal investigation or filing of lawsuits.

## 1.5 Disclosure and Public Statements

A whistleblower is defined as an individual who reports any conduct or arrangement believed to fall under the definition of §1.3 and §1.4 above.

Any disclosure of information relating to irregularities of any kind, or investigations, will be made in accordance with the following principles:

- To ensure the integrity of any investigation, to maximize the prospect of recovery of funds, and to respect the due process rights of all involved, information relating to reports of fraud and investigation and handling of such reports is to be treated confidentially and with utmost discretion.
- All investigations will be reported to the SCA Board, presented in the annual report, and reported to concerned donor(s) as per donor agreement.
- Specific corruption reports sent to donors, whenever required by donor agreements, may be accessible to the Public by law.

## 1.6 Whistle-blower Protection and Privacy

SCA is committed to maintain an environment in which legitimate concerns can be reported without fear of retaliatory action or retribution. No individual should be disadvantaged for whistleblowing. SCA has an obligation to ensure that a complainant is not pressured or subject to other reprisals.

The identity of a whistleblower should remain confidential to the extent permitted by law. SCA will treat any retaliatory reprisal, harassment, or victimization as serious breaches of this policy.

Anyone reporting suspected corruption must act in good faith and must have reasonable grounds to believe in the information. Intentionally making a false or malicious allegation is considered obstructive conduct and may result in investigation and disciplinary action. Unintentional errors or misunderstandings in a complaint will not lead to repercussions or other consequences.

## 2 PREVENTION AND DETECTION

An important part of SCA's identity and rights-based approach is zero tolerance of corruption. It is, however, practically impossible to avoid cases of corruption entirely. SCA emphasizes prevention and minimizing opportunities. There are several factors that facilitate corruption, abuse of power and other irregularities. Recognizing these factors is a prerequisite for being able to detect cases of corruption and work preventively.

Great importance is placed on maintaining values and accountability, safeguarding transparency in decision-making, and honestly reporting any irregularities. Decision-making must be transparent, the organization must be open regarding challenges, and continuously learn from experience, both positive and negative – and listen to the experiences of our target groups. The broad acceptance of zero-tolerance of corruption needs to be upheld within SCA, combined with clear procedures for disciplinary action whenever corruption is exposed.

### **Awareness and a clear position**

SCA actively promotes a culture of transparency, strong and shared ethical values, trust and good governance. Awareness and information about SCA's position on corruption is essential to mitigate risks and create a proactive attitude. Of particular importance for this awareness is:

- That SCA's position on corruption is communicated to, and understood by, staff and partners.
- Dialogue on the issue of corruption internally and with partners, including risks and consequences.
- That SCA, in agreements with partners, is clear about the regulations that apply and what the consequences will be if these regulations are breached.
- Regulations and policy documents, as well as operational plans and budgets should be available and accessible.

### **2.1 Administrative and control systems**

Clear rules and regulations, including segregation of duties and well-understood internal control routines, are the basis for prevention. The internal control system of SCA sets the framework for our prevention and detection of corruption. It comprises several elements, and the overall strategy is to use multiple checks and balances in all systems for finances, logistics, procurement, salaries and so on. Responsibility must always be shared, and decision processes must always be transparent. This strategy is also paired with clear procedures for disciplinary measures should any misuse of resources, fraud or corruption be discovered. The following are our key guiding questions:

- Are decisions taken and recorded in a transparent manner?
- Is it possible to determine whether decisions are effectively implemented?
- Are sufficient and sound procedures in place for financial management/reporting?
- Does staff have sufficient training for their roles?
- Are control mechanisms sufficient?

- Are guidelines for HR/recruitment, procurement, financial regulations, partnerships etc sufficient? Are they simple enough to internalize and practically possible to apply at all?

Even the most extensive of measures cannot prevent corruption or embezzlement altogether, but they may help SCA to discover, stop and report irregularities.

Before entering an agreement with a partner organisation, SCA must carefully check the potential partner organisation's internal systems, governance, track record, and its acceptance and legitimacy in the context. This includes an assessment of the values, strategies and goals of the partner, its decision-making structure, governance model and the key governing documents, but also its relation to other actors and impact in target areas.

If the assessment of the organisation reveals information indicating an unacceptable risk, the organisation will not be selected for partnership, unless it is assessed that the risk can be satisfactorily mitigated. The assessment of the organisation leads to a risk assessment and plan for follow-up.

## 2.2 Risk assessment, irregularity indicators

SCA carries out risks assessments regularly of

- risks internal to the organisation
- risks relating to partner organisations, and
- specific projects and activities.

Risk assessments are carried out before entering partnerships, but also together with partner organisations because of the shared responsibility for managing the risks within the partnership. Risks can also relate to the relationship between SCA and the partner organisation. Identifying the greatest risks enables targeted and effective control and mitigation initiatives. Risk assessments lead to the development of planned measures to address weaknesses that are linked to risks identified, and to plans for monitoring, audits, and evaluation.

Based on experience we know that irregularities occur in all sectors in Afghanistan. All aid represents resources which can be diverted to other use than intended.

**Indicators** of irregularities include inefficiency, delays in implementation, deviations from plans, funding and other resources used to a higher degree than expected, loss of documentation etc.

Significant **risk factors** include non-separation of duties, unclear responsibilities, lack of transparency, lack of internal control, frequent exceptions from regulatory frameworks, lack of good bureaucratic tradition, discriminatory structures, impunity and lack of rule of law.

## 2.3 Strategies and means in prevention and detection

Ongoing monitoring is a key measure; we rely on narrative, financial, audit reports and

evaluations to make sure operations comply with policies and guidelines and are quality-checked, and that controls and assessments are transparent and effective. Reporting results and how funds are spent are of utmost importance. Reports are complemented by field visits and dialogue.

Externals also evaluate our and partners' systems and operations. SCA annually reports in relation to the Code of Quality standard of the Swedish Fundraising Council, as well as to Swedish Fundraising Control. Sida and other donors also conduct system audits and assessments of our internal control environment.

### **Strategies and means in prevention**

- Minimizing opportunities.
- Assessing, examining and managing risks
- Overlapping control mechanisms and considered assessments in all financial, logistics procurement and pay systems, etc.
- Maintaining transparency, good systems and a good internal culture.
- Sharing responsibility in decision-making processes.
- Clear procedures for disciplinary measures.
- Being responsive to the experiences of target groups.

### **Detection: internally and in relation to partners**

- Following up operations. Failing to achieve goals can be a warning sign
- Monitoring, follow-up, evaluation and learning
- Checks conducted by externals.
- Regular internal monitoring and evaluation.
- Triangulation, i.e. cross-checking between different sources and reporting routes to verify information.
- Whistleblower system and protection of whistleblower
- External audit by authorised auditors.
- Participatory monitoring, or Social Audit. Target groups receive training and responsibility to examine and inform of both operations and outcomes.

### **Related documents**

All SCA governing documents, as judicial regulations, can become relevant in relation to irregularities. The below are more frequently referred to in investigations and audits. They set out a minimum standard for the internal control of SCA, and these documents are constantly adapted to include new requirements.

- Financial Regulations
- Job descriptions
- SCA Guidelines to facilitate external audit
- Child protection policy

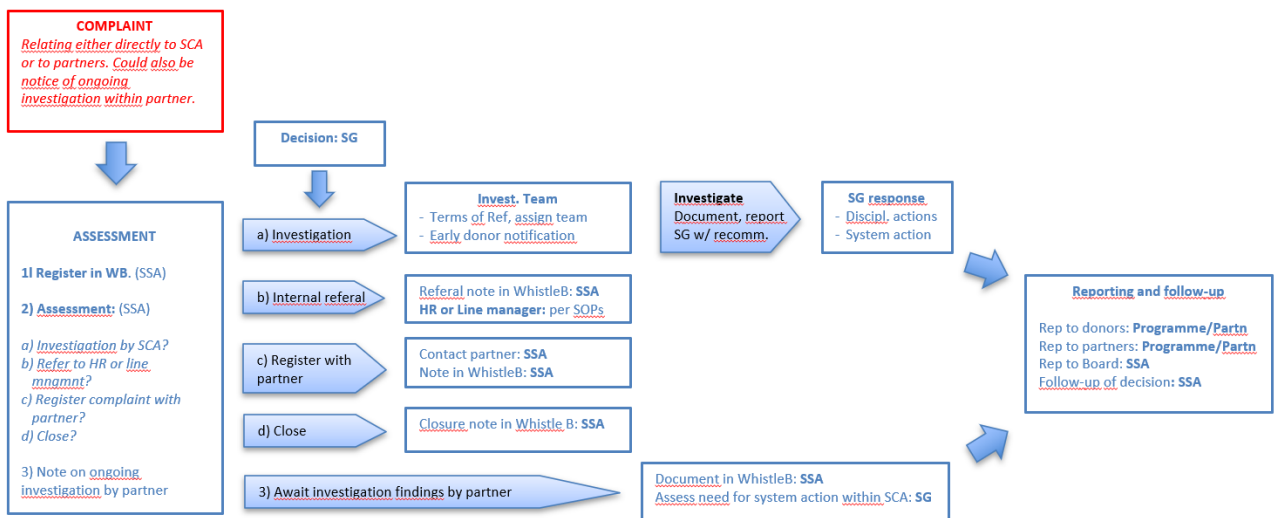


- Recruitment procedures
- Procurement policy
- Procurement manual
- Policy för bisyssla
- Guidelines for re-granting

### 3 INVESTIGATION AND REPORTING

The following section of this document is the procedure manual for implementation of the SCA Anti-Corruption policy focusing on investigation and reporting. It includes guidelines for the whistle-blower mechanism, how to assess suspected corruption, when and how to report, and responsibilities.

#### 3.1 Schematic overview



#### 3.2 Roles and Responsibilities

##### The Board of SCA

The SCA Board is SCA’s highest level decision-making body (between Annual Meetings) and is accountable towards the members of SCA. The Board shall approve the annual risk assessment including risk mitigation plan. The Board is informed of findings related to audits and of all cases of investigated and substantiated corruption.

##### The Secretary General (SG)

The responsibility and full authority for all work against corruption, as well as ownership of related processes, lies with the Secretary General. It is the duty of the Secretary General to lead the continuous analysis of risk areas and how the inherent risks can be mitigated.

- SG oversees the investigation process.
- SG can initiate re-examination of any case, request further documentation, revoke delegations etc.
- SG approves reports and managements response.
- SG decides on any disciplinary actions or required system development.
- SG ensures that SCA always has either a valid and signed MoU with qualified audit firms, or a valid framework agreement, enabling a forensic audit to be undertaken with short notice.

### **Senior Strategic Advisor (SSA)**

- SSA has delegated authority on behalf of SG to organize the process from a submitted report through the whistleblower system to documented conclusions of investigation or closure.
- SSA ensures that all reports are assessed, investigated when possible, documented, and filed.
- SSA ensures that modes /channels are functional, secure, and available for anyone wanting to report irregularities, and that this Anti-Corruption Policy with Instructions are accessible.
- SSA manages communication with whistleblowers through WhistleB
- SSA records and documents all investigations and documents relating to each assessment and/or investigation in WhistleB

### **SMO Line Managers**

- Shall ensure that staff are aware of what constitutes corruption and understand this Anti-Corruption Policy. They will also be held accountable to ensure that staff understand the importance of transparency, honesty, and thoroughly following guidelines and manuals in all SCA activities and program implementation.
- Shall not carry out investigations on their own, but report any suspected incident reported to them using the whistle-blower mechanism.

### **Programme Manager / Controller**

- Programme manager is to ensure that all relevant contractual agreements with donors, including those relating to anti-corruption, are reflected in agreements with third parties such as partner organisations, suppliers, consultants etc.
- Programme manager is to assess the status internal control mechanisms of potential partner organizations and ensure documentation.
- Programme manager is responsible for follow-up and assessment of reports submitted by partner organizations

## **3.3 Whistle-blower Mechanism and Corruption Complaints**

The whistle-blower portal *WhistleB* shall always be in place to receive information/complaints via SCA (Solidarity Committee for Afghanistan) website [sca.org](http://sca.org) and [sak.se](http://sak.se).

Anyone can inform any manager of suspected corruption, but in doing so there is no

guarantee that the complaint or suspicion will be recorded for assessment and investigation. It is therefore always preferable that the complaint is submitted through WhistleB.

Informing a higher authority within SCA never requires an approval from the line manager.

Reports should always include available specifications such as dates, staff or partners believed to be involved, description of incidents, why it is believed to be a case of corruption, copies of any hard evidence or suggestion where such could be obtained.

### 3.4 Receiving and Filing Corruption Complaints

Complaints must always be managed and registered through WhistleB. The whistleblower must receive an acknowledgment of the report within 7 days.

- I. SSA immediately registers complaints in the whistleblower management tool (WhistleB)
- II. SSA manages the communication with whistleblower via WhistleB
- III. SSA makes initial assessment with recommendation for SG on
  - Investigation by SCA
  - Referring to HR or line management
  - Registering a complaint with partner
  - Closure, or any combination of the above.
- IV. SG decides on course of action, establishing of investigation team etc.
- V. SSA stores all documents and communication related to a reported suspicion, including reports, investigations, donor notification etc in the designated folders in the whistleblower management tool.

SG, SSA and partnership contract holder have full access to the whistleblower management tool and all documentation associated with reported or investigated cases.

SCA may not investigate the reported misconduct if:

- the alleged conduct is not reportable conduct / relevant under these guidelines
- the message has not been made in good faith or is malicious
- there is insufficient information to allow for further investigation
- reported concerns have already been investigated and/or closed due to the above.

### 3.5 Assessing Corruption Complaints

An assessment must always be documented.

The first step is to determine whether the complaint is possible to investigate at all, considering the details given, and/or whether the issue has already been resolved. A qualified complaint will go to the second step assessment. Claims that are deemed not possible to investigate will be kept in the database in case more information is submitted.

Question	Conclusion	Action
1.1 Is <b>sufficient information</b> included on SCA units, location, and staff, or related organisations and individuals, to act?	If 1.1 is true, the complaint qualifies for the second level.	Proceed to second level for investigation.
1.2 Does the compliant <b>not</b> provide any information to act <b>or</b> the source is unknown to be able to get more information?	If this is true, the complaint is registered for the records as a suspected incident, and no further action needs to be taken.	Complaint is closed at first level and documented.
1.3 Does the report <b>not</b> relate to corruption, but rather to harassment/ Code of Conduct breach etc?	The complaint is registered for the records as a reported non-corruption incident.	Case referred by SG to the responsible manager/unit for further action. Complaint is closed (as case of corruption) and documented.
<b>Second Step Assessment:</b>		
Question	Action	
2.1 What <b>category of irregularity</b> does the complaint broadly belong to? Corruption or other malpractice can occur anywhere, but high-risk areas include programme implementation, human Resources / recruitment, procurement, financial management (ANNEX 1)  Categories are not mutually excluding and can relate to one or several, including fraud, theft, nepotism and conflict of interest, extortion and sextortion, forgery, bribery etc .	Include broadly defined categorization in investigation ToR or referral to line manager.	
2.2. <b>What is the context?</b> If the complaint initially appears minor, it may later turn out to be one in a series of corruption complaints regarding the same location, project, or staff.	Record and be prepared to pick up investigation once more information surfaces.	
2.3 The complaint may <b>closely relate or be identical with other cases</b> already under investigation, or it may be the continuation with further identified breaches of an already finalized investigation.	Note on filing with already ongoing or closed investigation.	
2.4 Is there <b>need of a external forensic audit</b> or system audit on site?	Internal or external investigation	

### 3.6 Investigating corruption

SSA, or whoever is appointed by SG, develops Terms of Reference (see annex), including investigating team.

All investigations must be undertaken with absolute confidentiality. The confident nature continues after the case is concluded, not to jeopardize whistleblowers/sources.

Interviewees should be made aware that any disclosure outside of the investigation may be

considered as an obstructive practice of corruption. The investigation team may ask for written guarantee from involved staff. In such cases, written guarantees are to be stored in designated case folder in the whistle-blowing management tool. All investigations must be documented in investigation reports.

### **3.7 Decision on result from investigation on corruption**

Final investigation reports are to include recommended further action. When the investigation report is finalized and approved by SG, the SG decides on further action, documenting the decision as a management response.

SG may wish to initiate a formal legal process, which must be preceded by a documented risk assessment. In cases of formal legal processes, any non-anonymous whistleblower must be informed that his/her identity may need to be disclosed during judicial proceedings.

### **3.8 Information and Action on corruption investigations**

#### **Pre-investigation information**

- 1) Whenever a reported concern qualifies per assessment and an investigation is initiated, SSA will send an early notification to inform contract holder, who in turn informs the concerned donor(s), about the nature of the suspicion and investigation.
- 2) Should a case carry a considerable reputational risk, SG may establish a Crisis Group based on the SCA Crisis Management organisation.
- 3) The Board are given the corresponding information in the quarterly Internal Control reports.

#### **Post-investigation information**

- 4) Once SG has approved the investigation report, including management response, it is submitted to Programme Manager / Controller. Programme manager forwards to the concerned donor(s).
- 5) SG informs both the complainant and the alleged perpetrator that the case has been investigated and gives a brief information on the outcome.
- 6) SG ensures that disciplinary action is taken according to regulations. SG may take any other action considered necessary. Anyone who is terminated or asked to resign due to investigation results will be automatically disqualified for recruitment with the SCA.

### **3.9 Closing of corruption case**

A case may be closed after it has been investigated and all appeal rights are exhausted. However, reclaiming financial losses, undertaking legal proceedings etc. may lead to some cases not being completely closed until after a substantial time. The Secretary General may

at any time decide to re-open a previously closed case for further review.

### **3.10 Maintenance of the Anti-Corruption system**

Maintenance includes:

1. Updating policy and instruction as per need following development or organizational changes. (SSA)
2. Ensuring that relevant documents, notices etc at all times are in order within the designated folder structure in WhistleB. (SSA)
3. Ensuring organisational capacity to manage incidents including introduction to corruption prevention during onboarding of staff. (SG and line managers)
4. System monitoring and reporting. (SSA and SG)

## ANNEX 1: RISK AREAS

SCA views the following key areas as areas of particular risk, but also recognizes that there are other actions that constitute fraud which not specifically mentioned here.

### Financial Management systems and procedures:

- Financial fraud and embezzlement.
- Forgery and falsification of signatures.
- Intentionally improper accounting.
- False, duplicate, or inflated invoices or receipts.
- Manipulating audit process or final audit reports.
- Payroll and claims fraud.
- Withholding financial resources for private use.
- Manipulating financial documents.
- ‘Double-dipping’ or seeking or accepting funds from more than one donor for (or parts of) the same project.
- Violation of existing financial management procedures for private gains.

### Implementation:

- Biased project site selection: Staff favoring an area according to political, religious, ethnic, tribal affiliation or to satisfy elites.
- “Ghost beneficiaries” and “ghost project” sites.
- Inflating needs assessment, budget, or beneficiary numbers to justify the site selection or corrupt diversion of surplus resources.
- Manipulating statistics to justify continuous support of the projects or to show success in implementation.
- Selecting implementing partners based on bias and misleading justifications.
- Biased supervision and monitoring of projects; hiding facts and covering failure and waste of resources.
- Diversion of resources during distribution or supply to projects.
- Gifts from communities or project implementation staff during field visits.

### Procurement, supply, and supplier relations:

- Manipulating tender specifications/bidding documents: Specifications skewed to suit one supplier.
- Presolicitation Phase – Need recognition schemes and bid tailoring schemes.
- Solicitation Phase – Prematurely opening bids, altering bids and extending bid opening dates without justification.
- Performance and Administration Phase – Product substitution.
- Biased supplier prequalification: Suppliers may be invited to tender even if they do not meet pre-qualification criteria.
- Biased disqualification of suppliers: Supplier may be disqualified based on irrelevant justification to pave the way for preferred supplier to win contract.
- Collusion among suppliers – complementary bids, bid rotation, bid suppression, market division, market division and phantom bids (bids from shell companies).
- Manipulated bid evaluation, contract award and contract execution.
- Surplus procurement (which could be considered waste of resources).

- Supply of sub-standard goods or services.
- Unauthorized use of material and goods.
- Kickback arrangements in procurement, before or after procurement deal.
- Giving surplus material and equipment to subordinates or donated to other organization without getting approval from management.
- Intentionally receiving expired goods from suppliers in exchange for kickback or favors.
- Exchange of quality goods with low quality in exchange for kickback or favors.
- Classifying functional items or quality goods/material as scrap/waste.
- Accepting gifts or favors from suppliers or potential suppliers, including entertainment, food, or leisure activities, including participation in relations-building conferences, travel etc

#### **Human Resources Management:**

- Biased recruitment.
- Biased promotion or provision of development possibilities which are not based on need or justified.
- Biased support of staff due to relation, favors, receiving gifts or other benefits
- Extortion, intimidation, coercion, or discrimination based on e.g., ethnicity, gender, hierarchy.
- 'Ghost' employees, participants, or beneficiaries that inflate the costs of projects
- Kickback arrangements in hiring of staff.
- Time killing: Not working the number of hours agreed upon in the employment contract or other steering documents. Not reporting absent days or leaving early without compensating it by other approved means.
- Disclosing personnel information, salary scales or other human resource document to other employees or any other external body without obtaining management approval and individual employee agreement.
- Providing false employment certificates.

#### **Members association and Board:**

- Members or Board members being paid for consultancy services.
- Members or Board members being reimbursed for expenses such as travel, or per diem, by SCA while also being reimbursed by other organization or employer.



## ANNEX 2: INVESTIGATION TERMS OF REFERENCE

### **CASE # XX** INVESTIGATION TERMS OF REFERENCE

Planned Start Date: *(Indicate Planned Investigation Start Date)*.

Planned End Date: *(Indicate Planned Investigation End Date)*.

#### **1. INTRODUCTION AND BACKGROUND.**

*(Summary of the case).*

**What category of irregularity does the complaint broadly belong to?**

- Breach of Policy?
- Implementation of programmes, operational wrongdoings, waste or miss-use of resources in project implementation?
- Human Resources / recruitment?
- Procurement, financial management, storage or supply chain management and use of SCA resources?
- Other?

#### **2. INVESTIGATION METHODOLOGY.**

*(Specify the investigation approach to be followed).*

#### **3. INVESTIGATION TEAM.**

*(The Investigation Team is indicated under this section).*

#### **4. SUPPORTING POLICIES & DOCUMENTATION.**

*(Indicate the SCA Policies where criteria will be obtained).*

#### **5. ToR approved by Secretary General.**

*(with date)*

## ANNEX 3: INITIAL DONOR NOTIFICATION

<b>Case Ref # (YEAR)/(CASE #)</b>	
<b>Location:</b>	
<b>Categories:</b>	
<i>What category of irregularity does the complaint broadly belong to?</i>	
<b>Nature of irregularity:</b>	
<i>What is alleged to have happened? Which individuals and/or institutions are involved or affected?</i>	
<b>Project:</b>	
<i>If applicable</i>	
<b>Donor:</b>	
<i>Indicate name of donor</i>	
<b>Source of Allegation:</b>	
<i>How did SCA get to know about the allegation?</i>	
<b>Potential Damage:</b>	
<i>Is there an acute danger to life, or security of project staff, partners, or beneficiaries?</i>	
<b>Impact on Project Implementation:</b>	
<i>Is the implementation any project directly affected?</i>	
<b>SCA Action:</b>	
<i>(Indicate in this section that this is an initial report to the Donor and the investigation process has commenced or has been planned. The Donor will receive the final report after the conclusion of the investigation).</i>	
<b>Approved by Secretary General</b>	
<i>(date)</i>	

## ANNEX 4: INVESTIGATION REPORT and PROCESS IMPROVEMENT MEMO

**CASE NUMBER:** **XX**

**Case Details:** *(Indicate Nature of Allegations).*

**Date:** *(Indicate Date).*

**1. Background**

*(Indicate summary of the allegation(s))*

**2. Executive summary**

*(The results from the investigations, including evidence available, summary of findings and conclusion are presented in summarized form).*

**3. Scope and Objectives**

*(The scope of the investigation and the extent of investigation coverage is indicated in this section).*

**4. Scope Limitation.**

*(Any challenges which limited the scope of the investigation are outlined below for management attention).*

**5. Approach**

*(The various investigation procedures that were conducted are indicated under this section).*

**6. Findings**

*(The findings are indicated under this section).*

**7. Impact**

*(The financial impact or financial loss is indicated under this section as well as the funding source).*

**8. Recommendations.**

*(The recommendations are based on the findings established from the investigation process).*

**9. Management Responses.**

*(The management action plans to address the recommendations are provided under this section).*

**10. Approved by Secretary General.**

*(The report is approved by SG, with date).*

## PROCESS IMPROVEMENT MEMO

REC NO.	OBSERVATION	RISK	RECOMMENDATION	MANAGEMENT RESPONSE
A	<b>(Process)</b>			
1.	<i>(Internal Control Gap).</i>			
	<i>(Summary of internal control gap).</i>	<i>(Risk of the internal control gap).</i>	<i>(What management must do to close the gap).</i>	<p><b><u>Action Plan:</u></b></p> <p><b><u>Process (Goal) Owner:</u></b></p> <p><b><u>Implementation Date:</u></b></p>