



Anti-Fraud Compliance Program

Purpose

The purpose of this Anti-Fraud Compliance Program is to establish a framework to prevent, detect, and respond to fraud, waste, and abuse within SUPPORT - Center for Youth Counseling. By implementing this program, we aim to protect the organization's resources, reputation, and ability to fulfill our mission of providing high-quality counseling services to youth in need.

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I. Scope

This program applies to all employees, volunteers, contractors, and stakeholders involved in the organization's operations, including board members, staff, and service providers.

II. Definition

1. Fraud: Any intentional act or omission designed to deceive others, resulting in the perpetrator obtaining an unlawful advantage or causing loss to the organization or its stakeholders.
2. Waste: The excessive or unnecessary use of resources, leading to the organization's financial loss or inefficiency.
3. Abuse: Any action that leads to the misuse or misappropriation of the organization's resources or assets, either for personal gain or to the detriment of the organization.

III. Anti-Fraud Policies and Procedures

A. Prevention

1. Establish a culture of honesty, integrity, and accountability by promoting the organization's Code of Ethics and fostering an environment of ethical behaviour.
2. Implement robust internal controls, including segregation of duties, approval processes, and monitoring mechanisms, to minimize the opportunity for fraud.

3. Conduct thorough background checks on all employees, volunteers, and contractors before engagement, including verifying professional qualifications and checking references.
4. Provide regular training and education on fraud awareness, prevention, and reporting for all staff members and stakeholders.
5. Maintain transparent and accurate financial records, ensuring timely and accurate reporting of financial transactions.

B. Detection

1. Encourage employees, volunteers, and stakeholders to report suspected instances of fraud, waste, or abuse through established reporting channels, such as a designated hotline or email address.
2. Implement a whistleblower protection policy to safeguard those who report suspected fraud from retaliation or adverse consequences.
3. Regularly review and analyze financial records, reports, and other data to identify unusual patterns or discrepancies that may indicate fraudulent activity.
4. Conduct periodic internal and external audits to assess the effectiveness of anti-fraud measures and internal controls.

C. Response

1. Establish a formal process for investigating reported instances of fraud, waste, or abuse, including the appointment of an investigation team with the necessary skills, knowledge, and authority.
2. Ensure that all investigations are conducted promptly, objectively, and confidentially, with due regard for the rights of all parties involved.

3. Implement appropriate disciplinary action, up to and including termination of employment or contractual relationships, for individuals found to have engaged in fraudulent activities.
4. Pursue the recovery of funds or assets lost through fraud, waste, or abuse, where feasible and appropriate.
5. Report instances of fraud or other criminal activity to relevant law enforcement agencies, as required by law or in the best interest of the organization.
6. Regularly review and update the Anti-Fraud Compliance Program to ensure its effectiveness and adapt to changes in the organization's operations or risk environment.

IV. Roles and Responsibilities

1. The Board of Directors is responsible for overseeing the implementation of the Anti-Fraud Compliance Program and ensuring that it aligns with the organization's strategic objectives and risk management framework.
2. The Executive Director or designated Compliance Officer is responsible for developing and implementing anti-fraud policies and procedures, coordinating training and awareness initiatives, and monitoring the effectiveness of the program.
3. Managers and supervisors are responsible for promoting a culture of ethical behaviour within their teams, ensuring that staff members are aware of and comply with anti-fraud policies and procedures, and reporting any suspected instances of fraud, waste, or abuse.
4. All employees, volunteers, and stakeholders are responsible for adhering to the organization's anti-fraud policies and procedures, acting with integrity and honesty in all aspects of their work, and reporting any suspected instances of fraud, waste, or abuse through appropriate channels.

5. The investigation team, consisting of individuals with relevant expertise, is responsible for conducting impartial, thorough, and timely investigations into reported instances of fraud, waste, or abuse, and recommending appropriate action based on the findings.

V. Monitoring and Evaluation

1. Regularly review and assess the effectiveness of the Anti-Fraud Compliance Program, identifying areas for improvement and implementing necessary changes.
2. Monitor and track reported instances of fraud, waste, and abuse, evaluating trends and patterns to inform ongoing risk management and prevention efforts.
3. Conduct periodic internal and external audits to assess compliance with anti-fraud policies and procedures, as well as the effectiveness of internal controls.
4. Report on the performance of the Anti-Fraud Compliance Program to the Board of Directors and other relevant stakeholders, ensuring transparency and accountability in the organization's efforts to combat fraud, waste, and abuse.

VI. Conclusion

By implementing a comprehensive Anti-Fraud Compliance Program, SUPPORT - Center for Youth Counseling demonstrates its commitment to ethical conduct, financial stewardship, and the responsible use of resources. This program is crucial in safeguarding the organization's assets, reputation, and ability to fulfill its mission, thereby ensuring the continued provision of vital counseling services to the youth we serve.