Agama Charity

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INTEGRITY
PROTECTS
OPPORTUNITY
FOR TODAY
AND TOMORROW.

Anti-Fraud and Whistleblowing Policy

PREVENTING FRAUD. ENCOURAGING SPEAKING UP. PROTECTING RESOURCES FOR LASTING IMPACT.

ACT WITH INTEGRITY

SPEAK UP SAFELY

INVESTIGATE FAIRLY

PROTECT OUR IMPACT



APPROVED BY:
AGAMA CHARITY BOARD OF DIRECTORS

EFFECTIVE DATE:
11 SEPTEMBER 2011

NEXT REVIEW:
SEPTEMBER 2028

VERSION: 1.0

AGAMA Charity

Anti-Fraud and Whistleblowing Policy

Preventing fraud. Encouraging speaking up. Protecting resources for lasting impact.

Policy status: Publication edition prepared for AGAMA Charity. The organisation should publish it as an approved policy only after verifying the Board approval record, confirming the reporting channel and ensuring the procedures reflect current practice.

Document control

Organisation	AGAMA Charity
Approval authority	AGAMA Charity Board of Directors
Approval date	11 September 2011 — supplied by AGAMA Charity; verify against Board records
Version	1.0 — public website edition
Next review	September 2028 — supplied by AGAMA Charity

1. Purpose

AGAMA Charity is committed to protecting charitable resources, the people it serves and the integrity of its work. This policy explains how suspected fraud, corruption, theft, bribery, misuse of funds, serious misconduct and other financial irregularities should be prevented, reported, assessed and addressed.

2. Scope

This policy applies to Board members, employees, volunteers, consultants, programme personnel, suppliers and other representatives acting for or on behalf of AGAMA Charity. It also encourages partners and other stakeholders to raise genuine concerns about activities funded, managed or represented by the organisation.

3. Integrity and speaking up

Trust is built when resources are handled responsibly and concerns can be raised without fear. AGAMA Charity encourages good-faith reporting of suspected wrongdoing. A concern does not need to be proven before it is reported; the person raising it should provide the information reasonably available to them and avoid knowingly making false or malicious allegations.

4. What should be reported

Concerns may include theft or diversion of funds or assets; falsified receipts, invoices or beneficiary records; bribery, kickbacks or improper gifts; undisclosed conflicts of interest; unauthorised expenditure; manipulation of procurement or supplier selection; misuse of restricted donor funds; deliberate concealment of financial information; retaliation against a person who raises a concern; or attempts to obstruct an inquiry.

5. Prevention and financial controls

AGAMA Charity should use proportionate safeguards such as approved budgets, documented expenditure authorisation, separation of duties where feasible, traceable payments, bank reconciliations, procurement records, asset registers and review of financial reports. Personnel should follow the organisation’s approved financial procedures and applicable donor conditions. Identified weaknesses should be recorded and addressed.

6. How to raise a concern

A concern should be reported to the Chairperson of the Board or another Board member who is not implicated in the matter. It may also be reported to a designated safeguarding, finance or management contact where that person is independent of the concern. If the normal reporting route is unsafe or involves a senior leader, the concern should be escalated to another independent Board member.

Reports should include, where possible, what happened, when and where it happened, who may be involved, the resources or programme affected, and any supporting documents or witnesses. Reporters should not put themselves at risk, confront suspected individuals, or collect evidence unlawfully.

7. Reporting channel and confidentiality

Before publication, AGAMA Charity must identify and test an official reporting email address, telephone number or other approved channel and name the responsible recipient. Use the organisation’s published official contact details and mark the message “Confidential — Anti-Fraud Concern” until a dedicated channel is established.

Information will be shared only with people who need it to assess or address the concern, subject to applicable law and the need for a fair process. Absolute confidentiality cannot be guaranteed where disclosure is required for a proper investigation, legal obligation or protection of people.

8. Protection against retaliation

AGAMA Charity does not tolerate retaliation against anyone who raises a concern honestly and in good faith or assists an inquiry. Retaliation may include threats, intimidation, harassment, unfair treatment or adverse action because a concern was raised. Anyone who believes they have experienced retaliation should report it through an independent route. Deliberately fabricated or malicious allegations may be addressed fairly through appropriate procedures.

9. Assessment and investigation

Reports should be acknowledged where contact details are available and it is safe to respond. A suitably independent person should conduct an initial assessment to determine urgency, potential risks, conflicts of interest, preservation of records and appropriate next steps. If an investigation is warranted, it should be proportionate, impartial, documented and conducted by a person with appropriate independence and competence.

People affected by an allegation should be treated fairly. Records should be preserved, relevant parties interviewed where appropriate, and findings based on available evidence. Anyone who may be implicated should not control the handling of the report or investigation.

10. Corrective action and external notification

Following review, AGAMA Charity should document findings and decide on appropriate corrective action. Depending on the circumstances, this may include strengthening controls, recovering funds or assets, disciplinary or contractual action, notifying the relevant donor, or referring the matter to appropriate authorities where required by law. Decisions and follow-up actions should be recorded, including responsibility and deadlines.

11. Records and data protection

Reports, evidence, assessment notes, investigation records and decisions should be stored securely with access restricted to authorised people. Information should be retained and disposed of in line with applicable law and organisational requirements. Personal and beneficiary information should be handled carefully, and public communications should not identify reporters or affected people without an appropriate lawful basis.

12. Roles and responsibilities

Board of Directors: Oversees implementation, ensures reports involving senior leadership are handled independently, reviews significant findings and monitors corrective action.

Management: Promotes awareness, maintains relevant controls and cooperates with authorised reviews.

Designated recipient or investigator: Handles reports impartially, manages conflicts of interest, maintains secure records and reports findings to the appropriate authority.

All representatives: Act honestly, safeguard resources, cooperate with authorised inquiries and avoid retaliation.

13. Awareness, monitoring and review

AGAMA Charity should make this policy available to relevant personnel and explain how concerns can be raised. Reporting channels should be checked periodically to ensure that they work and reach an independent recipient. The Board should review this policy at least every three years, or sooner after a significant incident, change in law, donor requirement or organisational structure.

14. Approval and implementation

The Board should ensure that this policy is communicated to relevant personnel and translated into workable procedures. The organisation should retain the Board resolution approving the policy and records of subsequent reviews. The approval details below are based on information supplied by AGAMA Charity and should be verified against official Board records.

Board approval record

Approval authority	AGAMA Charity Board of Directors
Approval date	11 September 2011 — verify against Board records
Version	1.0 — public website edition
Next review	September 2028

Publication checklist

Before uploading, verify the Board approval date against the official resolution, insert and test a monitored reporting contact, identify an independent recipient for complaints involving senior leadership, and confirm alignment with applicable Tanzanian law and donor requirements. A written policy is not a substitute for a functioning reporting channel.