



Afghanistan Educational & Health Development Aid Organization

AEHDA

Anti-Fraud and Anti Corruption Policy

Approved by: Chair of BoD Dec 02, 2023

Reviewed By SHAPE TPP 2024

Review of this Policy:

In the interests of maintaining best practice, the contents of this Anti-Fraud Policy will be reviewed every year this is to update the policy as per the changes occurring internally and externally. In the interim, management is authorized to make adjustments as may be required by changes to statutory obligations and/or donor requirements - however any other significant revision will need approval by the AEHDA board of directors. The Compliance committee is responsible for implementation of the Anti-corruption policy.

Update History

No	History	Date	Major Changes	Remarks
1	Policy Initiated	Feb. 2021		
2	First update /Review	Feb. 2023		Reviewed internally
3	Second update /Review	September .2024		Reviewed by ACBAR SHAPE-TPP
4	Next Update	Feb. 2025		

Acknowledgement

In the development of this policy the publication from OCHA and IASC and other resource available in the internet were used, what were abstracted from these sources are integrated with AEHDA-self developed policies.

Implementation

The policy is part of all project implementation plan, AEHDA appoints a Compliance Committee for the Anti-fraud and Anti-Corruption policy, the responsibilities of the compliance committee is to make sure all staff and partners are knowledgeable about the Anti-fraud and Anti-Corruption policy, and performances across AEHDA organization is from corruption and fraudulent activities.

Foreword

It is an honor to introduce Afghanistan Educational & Health Development Aid Organization (AEHDA)'s Anti-Fraud and Corruption Policy.

The Anti-fraud and Anti-Corruption Policy purports to drive the performance of coordinated actions against fraud or corruption, promote transparency in administration, deter wrongful conducts and foster commitment of (AEHDA) in a fight against fraud and corruption, and to that end it bases or applies enforceable regulations in each of the provincial offices in which AEHDA operates.

AEHDA has developed this policy and applies it to all staff. This policy requires a heightened commitment.

I thank everyone who contributed to this policy. We look forward to continuing to engage with and learn from others as we strengthen and refine our approach to this important issue.

Chairperson for Board of Directors

AEHDA ORG

Introduction

About AEHDA

The Afghanistan Educational and Health Development Aids Organization (AEHDA) is a nonprofit, non-political, non-sectarian, and non-governmental humanitarian women lead organization. Originally established as an association in July 2003, AEHDA underwent additional registration with the Ministry of Economy (MoE) at the end of 2020, officially becoming an NGO with registration number 5085. AEHDA's mission spans education, a One Health Approach, healthcare, public nutrition, water, sanitation, hygiene, food security, advocacy and communication, training, capacity building, as well as research and development.

AEHDA was established by a group of committed, dedicated and professional volunteers to offer result-oriented services to rural, urban slums and urban areas of Afghanistan. AEHDA's services will be delivered through utilization of easy adaptable, contextual, accessible and participatory community empowerment strategies in accordance with the key principles of result-based management (RBM) approaches, and in line with Afghanistan national development priorities and national strategic plans. On the other hand, considering the professional/technical capacities in provision of primary education and public health services, AEHDA is one of the pioneer local NGO that provides contemporary, affordable and quality educational and public health services to Afghan population.

Vision:

AEHDA envisions empowering Afghan women, youth, children, and vulnerable groups through equitable access to quality education, healthcare, well-being, sustainable livelihoods, and essential services, fostering a prosperous and resilient Afghanistan.

Mission :

AEHDA is committed to empowering Afghan women, youth, children, and vulnerable groups by providing accessible, quality, and sustainable education, healthcare, mental health and psychosocial support, livelihood opportunities, and essential services. We strive to foster community resilience, social cohesion, and economic growth, ultimately contributing to a prosperous and self-reliant Afghanistan

Purpose of Anti Fraud and Anti Corruption Policy :

Fraudulent and corrupt practices can seriously damage AEHDA Org's reputation and diminish donors' trust in its ability to deliver results in an accountable and transparent manner. It also can affect staff and personnel effectiveness, motivation and morale, and impact on the organization's ability to attract and retain a talented work force as a result it will affect adversely the organization service deliver that the project objectives will not be met even the design and planning is efficient.

Fraud and corruption are not acceptable in our workplace and in our contacts with others as it also undermines the integrity and reputation of the organization. It is essential for each employee to be committed to this policy.

Definitions

Fraud: It is the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the organization's resources or assets which he or she is not entitled or has the right to have it..

It is the intentional activity to gain personal benefit directly or indirectly illegally, against organization or entity policy.

Corruption: It consists of the abuse or misuse of a position of trust or power for personal benefit rather than the purposes for which trust, or power was conferred. It is a direct or indirect offer or receipt of any payment, service, gift, loan, fee, reward, other advantages or anything else of value or consideration to or from any person as an inducement to do or refrain from doing something or to influence a decision.

Scope of Policy Application

This policy applies to all individuals working at all levels and grades, including managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers, volunteers, interns, agents and other persons working in any relation or capacity with AEHDA.

Objectives

Having a fraudulent performance throughout the entire organization by the followings:

- Prevention: Reducing the risk of fraud or corruption in the first place;
- Detection: Uncovering fraud or corruption at the earliest opportunity if it occurs and providing effective options to report, manage and respond;
- Response: Taking immediate corrective action and remedying the harm caused by fraud and corruption, including the preservation of crucial evidence to achieve a successful outcome.

Policy Statement

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to corruption, bribery, fraud or other financial irregularity and we are committed to acting professionally, fairly and with integrity in all our dealings and relationships wherever we operate and in implementing and enforcing effective systems to counter any acts of bribery or corruption.

Fraud and corruption are a gross misconduct and are therefore grounds for termination of employment.

In case that a AEHDA employee develops concerns or suspicions regarding fraud and corruption by a colleague, he or she must report such concerns immediately.

All AEHDA employees, volunteers and subcontractors are obliged to create and maintain an environment free of fraud and corruption and promotes the implementation of this policy.

Finance department has particular responsibilities to support and develop systems which maintain this environment.

All newly employed staff should inform about the AEHDA Anti-fraud and corruption policy during their induction. It is the responsibility of the provincial management office where staffs are stationed to ensure that all staff members receive orientation on this policy.

Why Say No to Corruption

- Is unfair and harms those without power
- Results in a loss of values and morality
- Results in financial loss
- Undermines government revenue and, therefore, limits the ability of the government to invest in productivity enhancing areas.
- Results in loss of trust in government, justice and public services
- Results in illegal activities, underground economy, and encourages organized crime
- Creates inefficient society: limits innovation and encourages inefficiency
- Contributes to misallocation of human resources
- Creates fear and insecurity

Some Examples of Forbidden Acts

- Give or promise to give, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give or promise to give, a payment, gift or hospitality to a government/ donor official, agent or representative to facilitate or expedite a routine procedure or approval process;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Forging documents, preparing false entries in AEHDA ORG's systems or making false statements to obtain a financial or other benefit;
- Collusion or other anti-competitive scheme between suppliers during a procurement process;
- Forging a document to be from AEHDA Org to induce a party outside AEHDA ORG to act;
- Accepting gifts and hospitality such as meals or entertainment from a vendor;
- Processing the cost of personal travel as part of an official travel;
- False statement regarding educational credentials or professional qualifications, on a personal history form in order to obtain a job;
- Falsifying documents, making false statements, preparing false entries in AEHDA Org systems or other deceptive acts to discredit a person, program or the organization;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any activity that might lead to a breach of this policy.
- **Indicators of Fraud and Corruption**
 - Holding private meeting with vendors
 - Abnormal cash payment
 - Asking for advance payments
 - Always Dealing with vendors personally
 - Bypassing normal tendering process
 - Not performing in compliance with the policies
 - Not taking into account ethics or disillusionment

Awareness

Anti-fraud and anti-corruption awareness-raising trainings organize internally for staff in AEHDA ORG as well as for project staff, subcontractors who manage activities and operations. The operation department leads these activities.

Prevention

Fraud and corruption can be minimized through carefully designed and consistently operated management procedures, in particular, financial, procurement and recruitment procedures..

The development of this policy is the one of the mean measure taken by AHEDA management for the purpose of preventing fraud and corruption, over all AEHDA has a zero tolerance policy for fraud and corruption.

The organization code of conduct also covers fraud and corruption, for having a corruption and fraud free performances.

Segregation of duties in use of financial and procurement procedures is practiced, so, for example, no individual has undue management of payments, income, or assets, and same for recruitments the human resource policy and conflict of interest require all staff to disclose any relationship which may cause actual or possible conflict of interest which is affecting procurement too.

The organization has clear roles and responsibilities, with set levels of authority for authorizing transactions.

Systems will be protected with electronic access restrictions to prevent the possible misuse of information technology.

AEHDA holds mandatory trainings for all employees and volunteers on organization's anti-fraud and corruption policy.

The following measures will be taking in order to prevent fraud and corruption:

- Background check applies in recruitment procedures to ensure on suitability for working with AEHDA;
- All staff, volunteers and subcontractors have access to a copy of anti-fraud and corruption policy;
- All newly recruited staff and volunteers receive briefing on this policy;
- Strictly follow the finance policy and guideline to minimize the risk;
- Ensure that a culture of openness exists to enable any issues or concerns to be raised;
- Every workplace will have the appropriate contact details to report fraud and corruption;
- Keep the line manager informed of what are staff doing;
- Ensure where there are concerns about fraud and corruption, appropriate actions are taken to address those concerns.

Internal Control System

- In order to achieve the commitment of transparency and accountability, AEHDA accustomed standards, procedures and controls for establishing an environment, which will minimize the opportunity for fraud. These procedures and controls establish the rules to which employees must adhere and are supported, as necessary, by detailed procedures manuals which includes
 - Financial procedure and policy
 - Recruitment procedure and policy
 - Monitoring financial operations

- Procurement procedure and policy
- Monitoring procurement operation
- Internal Audit
- External Audit

Compliance Committee

The Operation Director, Finance and Human Resource Managers are members of Compliance Committee with AEHDA. Following are responsibilities of the Compliance committee collectively and individually.

This policy by itself may not provide controls to prevent corruption, but it will make the managers to comply with the controls provided in other policies such as Finance, Human Resource, Procurements and others. Review of financial transactions of the project regularly to trace any irregularity in project activities, the compliance committee will provide additional supervision apart from that of provided by the responsible managers of the associated policy implementation.

- Effectively implementing the Anti-Fraud & corruption policies
- Making sure that objectives of the policy are achieved
- Promoting and ensuring awareness and knowledge of the Anti- fraud & Corruption Policy and the Anti- Fraud & Corruption Compliance Procedures among AEHDA's staff
- Communicating Anti- Fraud & Corruption guidelines to other stakeholders of projects
- Addressing complaints and concerns of staff blowing whistles
- Encouraging whistle blowing and providing protection to whistle blowers
- Investigating instances and indicators of fraud
- Reporting the results of Anti- Fraud & Corruption procedures to the Operation Director/ Director General. Working as a team for fraud prevention and fraud detection

Reviewing financial reports, ledgers and supporting documents regularly to identify possible indicators of fraud and corruption.

However the local culture and traditions should be respected, if hospitality is offered on the bases of local culture that hospitality may be accepted and participate in the event, despite that the compliance committee member/s should be officially informed for obtaining instruction and permission.

Risk and Internal Control Systems

- AEHDA will seek to assess the nature and extent of its exposure to the risks of internal and external fraud, bribery and corruption. It will review these risks periodically, using information on actual or suspected instances of fraud, bribery and corruption to inform its review.
- AEHDA will seek to put in place efficient and effective systems, procedures and internal controls to encourage an anti-fraud culture; prevent and detect fraud, bribery and corruption; and reduce the risks to an acceptable level.

- AEHDA will make all those receiving organization funds or representing the organization, including its suppliers, grant recipients, partners, contractors, trustees and agents aware of this policy.
- When appropriate, AEHDA will work with relevant stakeholders, including comparable organizations, relevant regulators and government organizations to tackle fraud.
- AEHDA will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud. It will do this through risk management and assurance processes and audit arrangements.

Response

- Reporting: AEHDA ORG has safe, confidential and accessible mechanisms and procedures for employees to report fraud and corruption and ensures that everyone is aware of these.
- Investigation: AEHDA ORG investigate all allegations properly and immediately by its employees.
- Referral to Police Authorities: If, after proper investigation, there is evidence to support fraud and corruption, these cases may be referred to police for criminal prosecution.

Reporting

Employees should raise concerns about suspected bribery, fraud or other form of corruption and financial irregularity of other employees with their line manager without delay (if the concern relates to an individual's line manager, then the individual should raise it with their line manager's manager).

The line manager should either ask the individual to put their concern in writing, or interview them and record their concerns in writing. The line manager will notify the finance director without delay.

AEHDA establishes a reporting channel and empowers all staff (both at main and field offices) and make it their obligation to report all witnessed and suspected breach of AEHDA ORGANIZATION 's anti-fraud and corruption policy.

Basic principles

- Members of staff have a duty to report serious irregularities.
- For this purpose, members of staff must have a choice between a numbers of reporting channels for whistleblowing. The principal channel is the normal chain of hierarchical command. If staff considers it to be safer to bypass the normal chain of hierarchical command, they must be able to do so. Under certain conditions, staff may address their concerns to relevant external authorities as an option of last resort.
- Members of staff who report serious irregularities in good faith must not under any circumstances subject to retaliation for whistleblowing. They must be protected and their identity must remain confidential if they so desire.
- The reported facts must be verified in the appropriate manner and, if they are confirmed, the committee will take all necessary steps to ensure the appropriate follow-up.
- The rights of defense of any person implicated by the reported incidents must be respected.
- Malicious or frivolous denunciations will not be tolerated.

Investigation

On receipt of a report of a concern under this policy or the whistleblowing policy, as the case may be, the compliance committee will determine whether the matter should be investigated by AEHDA's Internal Audit, whether other specialist auditors are required; and whether the matter should be reported to the police. If the member of compliance are involved the Board of Director will direct the investigation.

AEHDA reserves the right to notify the police where it believes a criminal offence has taken place. Any action taken in accordance with AEHDA's disciplinary procedures will be independent of any police investigation. The finance director shall take appropriate action for the prevention of any further loss and for the recovery of any loss suffered, including legal costs where appropriate. Recovering losses is a major objective of any fraud investigation. Internal audit or the internal investigator (as appropriate) shall ensure that in respect of all investigations of financial irregularity, the amount of any loss will be calculated. Repayment of loss should be sought in all cases.

All information received is treated confidentially by investigation team. Investigations will not be disclosed to, or discussed with, anyone other than those who have a legitimate need to know.

Untrue Allegations

If an allegation is in good faith, but is not confirmed by the investigation, no action will be taken against the informant. However, in the case of malicious or vexatious allegations that are for no other purpose than to cause trouble, discredit AEHDA or any of its partners or for personal gains, an investigation will take place to determine whether disciplinary action, such as defamation proceedings, should be taken against those making the false allegation. If the report is by a partner of AEHDA, their grant could also be terminated. Serious defamation legal proceedings will also be initiated against those who release unfounded allegations of fraud, bribery or corruption against AEHDA staff and its partners in relation to their work to AEHDA to the media.

Responsibilities

The compliance committee for anti-fraud and anti-corruption policy is responsible for the application and implementation of this anti-fraud and corruption Policy through Management Teams in Central Management Office and Provincial Management Offices. All managers are expected to report fraud and corruption to the compliance committee.

Staff Responsibilities

To achieve its anti-corruption objectives, it is important that every manager, officer, and employee (including contractor staff) of AEHDA makes ethical decisions and ensures that his or her actions are consistent with the law, and AEHDA's by-laws. This means that you need to read, understand, and commit to the principles and standards set out in this policy and other policies and regulations within AEHDA.

In addition, AEHDA's management needs to take steps to ensure that third parties acting on its behalf, such as consultants, intermediaries and Civil Society Organizations (CSOs) also

comply with its standards. Every employee of AEHDA has an important role in communicating these guidelines to third parties, monitoring their compliance, and reporting any issues in breach of the procedures in this policy. If staff have any questions or are uncertain about how they should proceed in a given situation, they should seek advice from the respective departmental manager, directors or General Director

Gifts and Hospitality and Entertainment

Providing gifts, hospitality or entertainment (GHE) is often considered a form of courtesy and is common in everyday business especially in social welfare sector. However, in some circumstances it may also be a form of bribery, particularly when it is used to induce favorable treatment (e.g. in the context of a tender process or competitive bidding exercise, contracting and recruitment etc.), therefore the gifts which cost more than 500 Afghani will not be accepted as a gift, and the offeror will be reminded about the policy of AEHDA accordingly. And the gift which costs more than 500 Afghani will be submitted to AHEDA's management to become part of AHEDA's assets.

However in some circumstances AHEDA may offer gifts to very important guests especially the expatriates for the purpose of good memory from the country and possibly initiating a networking with international organizations AHEDA management may decide to do so and offer country product to the designated guests, or for appreciating somebody's extraordinary contribution towards meeting AEHDA's vision and mission objectives which includes humanitarian component, a more valuable gift could be provided and presented to the person.

Normal and appropriate hospitality and gifts would include where the hospitality or gift:

- is not made with the intention of influencing a third party to obtain any financial benefit, or to reward the provision of business or a business advantage, or in explicit or implicit exchange for favors or benefits;
- complies with local law;
- does not include cash or a cash equivalent (such as gift certificates or vouchers);
- is appropriate in the circumstances, for example, on occasions like Eids etc.;
- takes into account the reason for the gift, is of an appropriate type and value and given at an appropriate time;
- is given openly, not secretly; and
- is not offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the Director General.

What is not acceptable?

- staff shall not under any circumstances offer or accept Gifts, Hospitality and Entertainment (GHE), including meals, travel or related expenses, directly or indirectly, that violate the

Anti- Fraud & Corruption policy of AEHDA and are other unethical. The maximum amount of a gift acceptable shall not accept Afghani 500.

It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or engage in any activity that might lead to a breach of this policy.
- No AEHDA employee may receive any gift in cash or kind from a subordinate, a beneficiary, or a dealer with whom the organization does business, even for a seemingly justifiable reason.
- Employees should use good judgment and return improper gifts to AEHDA. If this is not possible, the compliance committee members shall deal with it appropriately, either by retaining the gift or giving it to charity.

Misconduct of Policy

AEHDA will immediately suspend any employee or volunteer who violated this Policy. AEHDA is fully authorized to take any disciplinary action against any of its staff who have proven guilty, which include termination and reporting to police. AEHDA will also take appropriate action against those who were aware of fraud and corruption and did not report it.

Our Commitment

AEHDA ORG, is committed to a zero-tolerance policy regarding fraud and corruption events of any kind and maintains the highest professional and ethical standards in the way it conducts its services. AEHDA ORG make every effort to create and maintain a safe environment, free from fraud and corruption and will take appropriate prevention and response measures for this purpose. This policy affirms AEHDA ORG commitment to take special measures for prevention from fraud and corruption and apply it equally to all employees, volunteers, suppliers and subcontractors who carrying out work on behalf of AEHDA ORG, irrespective of location and position. Successful implementation of this policy requires the active participation of all employees in the central management office and provincial management offices regardless of their position. The staff are required to undergo both acceptance of and commitment to this policy. The prevention, detection and reporting of fraud and corruption are the responsibility of all those working for us or under our control. All staffs are required to avoid any activity that might lead to, or suggest, a breach of this policy.

The policy has been endorsed by the board of trustees and clarify the organization's stance on and commitment against fraud and corruption.

Conflict of Interest

The AEHDA declares its firm and stringent rejection of any form of corruption, bribery, or conduct that is fraudulent or could constitute a conflict of interest, and it proclaims its opposition to the exercise of any class of influence over the willingness of third parties, to obtain any class of benefit or advantage through the use of practices that contravene the law or the principles and rules of conduct set out in the Code of Ethics.

All members of the governing and administrative bodies of the AEHDA, as well as all its employees, undertake the following commitment:

Proper management of public resources, which means not using them for activities other than those permitted by the regulations applicable, with full dedication directed at satisfying the general interest, while refraining from any conduct that could be contrary to those principles. Not to offer or concede, either directly or indirectly, nor to request or accept, payments, advantages, promises, or benefits of any class for themselves or for any third party, whether this is to perform or facilitate any licit or illicit conduct, or to refrain from either of these types of conduct.

They likewise undertake a commitment not to accept gifts or other courtesies offered because of the post or position they occupy at the AEHDA, unless these are of little value or merely symbolic under 500 Afs. This category includes advertising and promotional gifts.

Respect the principle of impartiality, to maintain independence of judgment that is at arm's length from any individual interest. Not to avail of their position to obtain personal or material advantages, and acting with full respect for the norms regulating incompatibilities and conflicts of interest, avoiding situations, activities, or interests incompatible with their duties, refraining from intervention in matters when their objectivity could be affected for any reason, and reporting any situation that could constitute a conflict of interest to their immediate superior.

Whistle blowing

Whistle-blowing is the act of telling the authorities or the board of directors that the organization you are working for or any employee of the organization is doing something immoral or illegal.

AEHDA encourages whistle blowing against any fraudulent activities in the organization and its dealing with its donor, beneficiaries, vendors, and other stakeholders. It is responsibility of the compliance manager to deal with the issues identified by whistle blowers.

Not every disclosure of any type of information qualifies as whistleblowing in the sense of these rules. For example, the rules are not intended to apply to the reporting of the following types of information:

- Information already in the public domain (for example: newspaper articles, publicly available audits);
- Unsubstantiated rumors and hearsay;
- Matters of a trivial nature;
- Disagreements over legitimate policy; and
- Information not linked to the performance of one's duties.

Reporting procedures for whistle blowers

Whistle blower shall read and understand the whistle blowing policy of the AEHDA and shall adhere to whistle blowing procedures and guidelines:

Whistleblowing – first option

Staff members who, in the course of or in connection with their duties, discover that serious irregularities may have occurred or may be occurring, are obliged to report this discovery forthwith and in writing to either their immediate superior or to their department or project managers and the compliance manager.

Whistleblowing – second option

If there is a concern that this disclosure may lead to retaliation or that the intended recipient of the report is personally implicated in the serious irregularities, then the staff member may also bypass this direct means of internal reporting and address his or her report to the Director General / Board of Directors.

In any case, the recipient of the information is in turn obliged to transmit the information thus received without delay to Director General . Therefore, while the staff member concerned has a choice of reporting channels, the information should ultimately reach Director General in a short period of time.

Whistle blowing protection

The most effective way to encourage staff to report concerns is to provide assurance of protection of their position. Clearly defined channels for internal reporting as well as safe and accepted routes through which staff may raise concerns outside the organization as an option of last resort should be in place.

Any employ who reports a serious irregularity, provided that this is done in good faith and in compliance with the provisions of these guidelines, should be protected against any acts of retaliation. Regarding burden of proof, it shall be up to the person taking any adverse measure against a whistleblower to establish that the measure was motivated by reasons other than the reporting.

It should be noted that staff members will not be expected to prove that the wrongdoing is occurring, nor will they lose protection simply because their honest concern turned out to be unfounded.

Confidentiality of identity

The protection of a person reporting a serious irregularity in good faith shall be guaranteed first of all by the fact that their identity will be treated in confidence. This means that their name will not be revealed to the person(s) potentially implicated in the alleged wrongdoings or to any other person without a strict need to know, unless the whistleblower personally authorizes the disclosure of his/her identity or this is a requirement in any subsequent criminal law proceedings.

Penalties for those taking retaliatory action

No members of staff or managers of AEHDA its stakeholders may use their position to prevent other members of staff from complying with their obligation to report serious irregularities.

Any form of retaliation undertaken by a staff member against any person for reporting a serious irregularity in good faith is prohibited. In such cases, disciplinary measures will normally be taken.

Where members of staff consider that they have been the victim of retaliation as a result of the disclosure of a serious irregularity, they shall be entitled to ask for assistance from the Director General / Board of Directors and to request that protective measures be adopted. Such requests should be addressed to Director General .