



**HUMANRIGHTS360 CIVIL NON-PROFIT
PARTNERSHIP
ANTI-FRAUD POLICY**

CONTENTS

DEFINITIONS	3
1. INTRODUCTION	4
2) PURPOSE.....	4
3) APPLICATION FIELD	5
4) GOVERNANCE.....	5
5) DEFINITION OF FRAUD AND CATEGORIES.....	5
6) ANTI-FRAUD MECHANISMS.....	6
7) ROLES AND RESPONSIBILITIES.....	8
8) PROCEDURE FOR PETITION, ADMINISTRATION AND CORRECTION MEASURES.....	9
9) ENTRY INTO FORCE – POLICY REVIEW.....	12

DEFINITIONS

Organization/ HR360	HUMANRIGHTS360 CIVIL NON-PROFIT PARTNERSHIP
Staff – Associates	The senior executives, the employees of the Organization, and in general, all the persons employed by the Organization, either by employment contract or otherwise or cooperate with or are connected in any way and any relationship with the Organization.
Programme Partner/ Project Partner/Action Partner	Legal and natural persons, their employees and persons employed in any way by the Partner of the Programme, the Project or the Action for their implementation.
Application	The Anti-Fraud Policy applies to all activities of the Organization, including programmes, projects and actions funded by the Organization itself, services provided by the Organization to other organizations and organisms, as well as to all contracts for the management of programs and for providing managerial services in general.
Petitioner	The person, a member of the Staff, an Associate, a Partner of a Programme / Project / Action and any third person acting in "good faith", who reports incidents that he or she has discovered during or in connection with his or her duties that involve evidence or suspicion of fraud.
Fraud	The infliction of damage to another's property for the purpose of obtaining illegal property benefit from the person who commits it or another, which is accomplished or achieved by knowingly presenting false facts as true or by unintentional concealment or misappropriation of true facts.
Good Faith	The belief in the correctness of the reported incidents, that is, the fact that the petitioner logically and honestly believes that the information transmitted is true. Good faith is presumed to exist unless (and until) it is proven otherwise.
Privacy/ Confidentiality of identity	The identity of the petitioner is kept confidential by the recipient of the information and is not revealed to the person (s) who may be involved in the act involving evidence or causing suspicion of fraud and is used only in cases where it is absolutely necessary.

1. INTRODUCTION

HR360 (hereinafter referred to as the "Organization") aims to ensure compliance with the highest standards of legality, ethics, extroversion, honesty, transparency and accountability in all its activities, and based on its culture and its values incorporated, adopts the present Anti-Fraud Policy.

The Management of the Organization lays emphasis and priority in dealing with and combating the phenomena of fraud, as well as any other illegal action and accounting-auditing practice incompatible with international practices and applying legal provisions. These actions are contrary to the fundamental values and principles governing the exercise of the Organization's activities and have or could have unintended consequences, with a serious impact on the Organization's reputation as well as on the interests and trust of donors. Fraudulent activities could also affect the efficiency and effectiveness of the Organization's staff and associates, their motivations and ethics, and have an impact on attracting and retaining a healthy and valuable human resources team.

2) PURPOSE

Through this Policy, and taking into account the zero tolerance of the Organization in cases of fraud and corruption by the staff of the Organization, associates, suppliers, and third parties with whom the Organization cooperates in any way, as well as the obligations arising from the institutional, legal and regulatory framework, nationally and internationally, the Organization pursues:

- the setting of specific principles and rules for the prevention, deterrence and combatting of fraud and the formation of a unified professional behavior and culture to deal with it.
- the awareness and vigilance of its Staff and Associates, so that they will be able to recognize and avoid actions related to fraud.
- the encouraging of petition of any allegations of fraud, through appropriate communication channels that ensure the protection of individuals and the proper investigation of the reported incident.
- the development of systems, procedures and control mechanisms that assist in the prevention and suppression of fraud.

This Policy is expected to provide a significant contribution:

- to ensuring the maintenance of a high level of ethical behavior in the provision of services and the performance of the Organization's activities,
- to preventing and dealing with potentially harmful consequences from possible illegal actions, which could jeopardize the reputation and interests of the Organization, as well as these of its donors and beneficiaries.

3) APPLICATION FIELD

This Policy:

(a) Establishes the basic principles for the prevention and detection of fraud in the Organization.

(b) Applies to all senior executives, employees of the Organization, Associates and in general all persons employed by the Organization either by employment contract or otherwise (eg Consultants, Special Associates, Personnel of cooperating companies with the Organization, volunteers).

(c) Applies to all third parties providing services for the Organization or in its name and on its behalf or cooperating in any way with the Organization, including suppliers, Partners of Programs, Projects and Actions, etc.

d) Covers all the activities of the Organization, including all work carried out by any of its departments or a third party acting on behalf of or in cooperation with the Organization, project actions funded or controlled by the Organization, as well as programs, projects and actions implemented by it.

e) Completes the framework of principles and rules of ethical conduct and ethics of the Organization, as set out in particular by the Code of Ethical Conduct and Ethics of the Organization, as well as existing Organization's Policies, establishing principles for dealing with fraud cases.

4) GOVERNANCE

The Management of the Organization is responsible for the adoption and approval of this Policy, its periodic review, as well as the supervision of its implementation. The Management of the Organization is also responsible for the proper implementation of this Policy, as well as for its communication to all stakeholders, the training of its Staff and Associates in matters related to the dealing with fraud, in order to ensure continuous awareness and their vigilance.

5) DEFINITION OF FRAUD AND CATEGORIES

Fraud is the infliction of damage to another's property for the purpose of obtaining illegal property benefit from the person who commits it or another, which is accomplished or achieved by knowingly presenting falsehoods as true or by unintentional concealment or misappropriation of facts.

In the crime of fraud, it all forms of participation are possible, ie perpetration, instigation and complicity.

The fraud can be either internal, ie committed by the Staff and Associates of the Organization or external, ie committed by third parties who aim to harm the interests of the Organization.

The main categories of fraud are:

- Misrepresentation or concealment of material facts,
- Bribery,
- Forgery,
- Theft of money or property,
- Breach of fiduciary duty,
- Misappropriation of trade secrets,
- Conflict of interest,
- Money Laundering,
- Improper use of the Organization's assets

The main factors that favor fraud are:

- the insufficient operation of the specified levels of control, which allows the circumvention of internal regulations and instructions, during the execution of the work,
- the failure to distribute responsibilities or their unclear task sharing, with the consequence that the responsibility is spread to many persons and that there are overlaps of duties and responsibilities,
- the violation of the hierarchy or the existence of ambiguity as to its limits,
- the unsafe storage and protection of all kinds of assets and resources of the Organization and third parties,
- the ignorance or lack of knowledge of the subject of work and the inability to properly estimate or evaluate the result of an action or decision.

6) ANTI-FRAUD MECHANISMS

(a) Fraud Awareness

The Organization's staff members, associates, suppliers, Partners of Programs, Actions and Projects and every third person must be aware of their responsibility to prevent, identify and report fraud. In this regard, managers must constantly raise awareness of this Policy and reiterate the duty of all Staff members to report instances of fraud. They must also inform suppliers, Partners of Programs, Projects and Actions and any

third responsible parties of this Policy and its content, as well as require their commitment to its content.

(b) Design and adoption of fraud prevention and detection mechanisms

When developing a Programme or Project and during the course of its activities, the Organization must ensure that fraud risks are fully considered and mechanisms should be designed and implemented as a precautionary measure to avoid, control and detect fraud, especially in high-risk programs and actions. These mechanisms, as well as the risk assessment for each case, should be communicated to relevant stakeholders, donors, Program Partners, beneficiaries and any third party concerned. In particular, precautionary measures should be taken, such as:

- risk assessment to determine the potential risk to which the resources, Programs, Projects, Actions and interests of the donors, etc. are exposed.
- assessment of the identified risk, selection of solutions to avoid a fraud incident, planning and implementation of ways to avoid, mitigate and control it
- creation and implementation of measures to prevent its recurrence
- monitoring and supervising the general behavior of all possible suspects

Program, Project, and Action Managers should identify areas of potential fraud, the likelihood of their occurrence, and their reproduction. They should also conduct a counter-assessment, such as an assessment of the precautionary measures taken to avoid fraud, as well as systematic monitoring of all actions in the framework of the implementation of Programs, as well as the general activity of the Organization and such of third parties.

In case of suspicion of fraud, the Organization will be allowed to proceed after a reasoned decision, in screening and prevention of these actions, acts and omissions.

(c) Integrity of persons and other best practices

The Organization has adopted practices concerning the knowing of Staff members, Associates, Suppliers, Partners' of Programs, Projects and Actions and any third party with whom it cooperates in any way, which it must apply both when recruiting or starting a cooperation, as well as in the course of it.

Integrity is a paramount consideration in the recruitment of the staff members and the contracting with any other party, which is controlled - as far as possible - through interviews, professional experience and academic titles check, recommendations and prior collaboration.

The Organization has adopted the Code of Ethical Conduct, which covers both the Staff members, Associates and third parties with whom the Organization collaborates in any way. In addition, the signed contracts provide for conditions regarding the permissible actions of the parties, which all discourage fraud and encourage the application of high standards of professional conduct. The Organization must remind Staff members, Associates and third parties of these rules and their obligations continuously.

7) ROLES AND RESPONSIBILITIES

To ensure the effective and safe operation of the Organization, the Staff of the Organization, Associates and third parties must prevent, identify and manage / report fraud and corruption in order to safeguard the resources of the Organization and its funding and donations received and preserve the reputation of the Organization. The Management of the Organization has developed an organized network of functions, procedures and control mechanisms that covers continuously all areas of its activity.

(a) Obligations of Staff and Associates

The Management requires the Staff to perform its duties with honesty and integrity, to comply with internal regulations and service instructions and, in general, to be guided by the attempt of safeguarding the interests and all kinds of assets and resources of both Organization and those (donors, beneficiaries and third parties) who have entrusted it.

Fraud is an ever-present threat to the above resources. Therefore, its prevention and suppression should be a major concern for all staff members. In this context, the staff of the Organization must be on constant alert and vigilant and immediately inform the Directors and the Management of the Organization of any kind of phenomenon that involves evidence or suspicion of fraud, which is subject to its perception.

It is also emphasized that any person who perceives delinquent behavior, which implies fraud or raises suspicions of fraud, should not:

- communicate with the suspects or persons he/she considers to be involved in the case, attempting to determine the facts on his/her own or to request the restoration of the previous situation,
- communicate the case or discuss facts, suspicions or accusations with any third party.

(b) Obligations of the Organization's, Programs' / Projects' and Actions' Directors

The Directors of the Organization and of the Programs / Projects and Actions should take care, in parallel with the Organization, to cultivate a culture of zero tolerance for fraud and corruption and to ensure that any practice contrary to this Policy is treated ex ante and ex post. They should also take care to prevent and avoid wrongdoing, irregularities and illegal or malicious acts that could jeopardize the reputation and interests of the Organization, the donors, the beneficiaries and third parties, as well as such of the programs, projects and actions in general. When designing and implementing Programs and Actions, they should provide mechanisms for predicting, assessing and avoiding fraud and corruption, and implement mechanisms to mitigate their likelihood. Since it is impossible to eliminate any possibility of these, good risk management requires a healthy balance between forecasting, estimating, and transferring or taking risks that should be communicated to those involved.

For this purpose, in all procedures concerning the execution of tasks, appropriate control mechanisms must be integrated, at the initiative of the Directors of the Departments and Programs. This is to ensure that all work / transactions are valid, have been carried out in accordance with the operating rules of each Department and each Program / Project, have been assessed as to the risks involved, have been handled by properly authorized and located individuals, have been registered to the files provided for each case and have been included in the administrative information system.

The faithful compliance of all stakeholders, Staff, Associates and third parties, with the rules, principles, procedures and functions provided for each task and field of activity, ensures the safe and orderly operation of the Organization and the Programs / Projects, as well as the prevention of fraud or other irregular actions and irregularities capable of harming their interests.

The Directors of the Departments and Programs must maintain constant information on the existence of this Policy and its content and encourage the Staff, Associates and third parties to report suspected incidents of fraud and corruption.

(c) Obligations of the Associates of the Organization, Partners of Programs, Suppliers and third parties

Organization's Associates, including Programme, Project and Action's Partners, Suppliers and third parties, should develop and encourage a culture of honesty and integrity, implement audits and procedures aimed to eliminate any possibility of fraud, to receive, to report, to investigate reports, as well as to take corrective measures in relation to incidents, suspicions or expressed concerns about fraud. More specifically, Associates, Program Partners and third parties should be familiar with the forms of fraud that may occur in their area of responsibility, be vigilant about any evidence of fraud and corruption or unacceptable activity, and maintain control over their activities on order to avoid such incidents.

The Associates of the Organization, the Partners of Programs / Projects and Actions and the third parties will comply with the Policy of the Organization for the avoidance of fraud cases and are called upon to ensure that all personnel under their supervision have a copy of this Policy in a language that he/she understands and is encouraged to report suspected fraud. In the event that such parties belong to the public sector, they must prove that they are implementing this or a relevant Fraud Policy in their cooperation with the Organization and that they take all necessary measures to combat fraud phenomena. In the event of fraud, they should immediately inform the Organization and cooperate with it to address the phenomenon and repair any damage.

8) PROCEDURE FOR PETITION, ADMINISTRATION AND CORRECTION MEASURES

(a) Procedure for the submission of a petition

Reporting a misdemeanor that implies fraud or suspected fraud is the moral duty of every member of Staff, Partners, Associates, Programs' and Actions' Partners and third

parties, but also of the Management of the Organization and helps the Organization to detect it and face it up. This duty is maintained through the strong protection offered to the petitioner who acts in good faith.

It should be noted that in addition to the above, third parties, such as donors, beneficiaries, etc. may also submit a petition.

The report on illegal actions, violations, acts and omissions and unusual or incompatible with the current accounting-control practices, is submitted in writing free of charge in any way, by e-mail including, directly to the Management of the Organization, i.e. to its General Manager and its legal representative.

In order for the research to be successful, reports must be as specific as possible. To this end, reports should include at least the following:

- the act or omission that conceals a possible phenomenon of fraud or corruption
- the time, place and manner in which it took place
- the persons who were involved and may have knowledge of the facts being reported.

(b) Protection of the petitioner

All the reports submitted are treated with absolute discretion and confidentiality, with special protection of the anonymity of the petitioner who with good faith and responsibility, contributes to the preservation of the excellent image and reputation of the Organization.

The Organization acknowledges that reporting a suspected fraud may be a difficult decision, mainly out of fear of retaliation by the suspects or perpetrators of the fraud. The Organization will not tolerate harassment, blackmail or retaliation against the person making such a report, instead it will take all practical measures to protect all petitioners with good faith.

The Organization will protect the anonymity of the person reporting a suspected fraud. However, it may be necessary to identify the primary source of information and the person who reported the incident may be asked to make a written statement, which will be used as part of the evidence. In this case, the Organization will protect the individual at every stage of the process.

The Organization refrains from making anonymous allegations. Incidents expressed anonymously will be considered at the discretion of the Organization. In carrying out this crisis, according to the discretion of the Organization, the factors to be taken into account will include:

- the severity of the issues raised
- the estimated reliability of the allegations and the facts reported
- the possibility of cross-referencing the claim from confirmed sources.

When any allegation is made in good faith, even if it is not confirmed by an investigation, the Organization guarantees that it will not take action against the petitioner. If, however, a person makes a malicious or in bad faith report, then disciplinary and other legal actions may be taken against that person.

(c) Procedure for investigating fraud cases

The Management of the Organization will investigate with absolute confidentiality, through a committee of internal control of fraud cases consisting of 3 people with relevant training and experience, the reports of fraud cases. Any interventions or disturbances that this committee and / or the Management of the Organization may receive during the exercise of its audit work, by the suspects or their representatives or by lawyers, must be dealt with in cooperation with the Legal Advisor of the Organization.

The Committee shall submit to the Management of the Organization within a reasonable time its conclusion regarding the case under consideration, which, like the minutes of the meetings of the Commission, shall be confidential.

No information on the progress or results of a survey may be provided by the members of the Audit Committee and the Management of the Organization to any interested party or to third parties who are not part of the Committee or the Management of the Organization. Members of this Committee, who are involved in these investigations, must report to the Management of the Organization any cases of conflict of interest in order to ensure their independence and objectivity.

The Internal Audit Committee and the Management of the Organization shall ensure that the evidence obtained from the investigation of the relevant reports and cases is kept safe and secure. This material as well as the findings of the investigations are not disclosed to unauthorized persons and bodies. Thus, unwanted situations can be avoided that can lead to both insulting the name and personality of individuals, which were initially considered suspicious, but did not substantiate anything against them, as well as insulting the reputation, prestige and credibility of the Organization itself.

(d) Remedies - Follow ups

The Management has the permanent authority to take disciplinary, administrative and all legal measures in cases where the crime of fraud is substantiated. Proven allegations of fraud may lead to:

- (a) for the staff members of the Organization in disciplinary and administrative penalties as well as in its dismissal
- (b) for the associates in termination of cooperation, or non-renewal
- (c) for the volunteers in sending a certificate to the institution they are attending (school, university) regarding the volunteer's behavior
- (d) for the suppliers, termination of cooperation and exclusion from future cooperation or other penalties

For all of the above, in any case it is deemed proper, the Organization will refer the case to the Legal Advisor in order to refer to national authorities for criminal investigation and prosecution. The framework and the possible consequences at the level of human rights must always be considered before criminal proceedings are instituted against those involved. In any case, the final decision on whether or not to prosecute should be taken by the Management of the Organization.

In case of damages due to fraud, recovery of financial loss and any benefit or advantage arising from the fraud suffered by the Organization, will be required to fully be recovered by the responsible person. If the perpetrator responsible for the damage due to the fraud cannot or does not recover the damage, then all necessary legal

measures will be taken to recover the damage, in addition to any other criminal proceedings that may taken.

If other factors contributed indirectly to that fraud, which had to do with the overall operating system of the Organization, the Management of the Organization points out the operational weaknesses and risks identified and adopts ways to prevent and to avoid recurrence in the future. It also conducts, whenever it deems appropriate, follow-ups, in order to address the identified risks and weaknesses.

9) ENTRY INTO FORCE – POLICY REVIEW

The Anti-Fraud Policy has entered into force on 01/01/2019.

Based on the implementation of best practices, the content of this Anti-Fraud Policy will be reviewed by the Management of the Organization every two (2) years