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Joy Development Organization

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## Joy Development Organization

### Anti-Fraud and Bribery Policy



May 2023  
Hawassa, Ethiopia

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## 1. Policy Statement

Joy Development Organization (JDO), operating nationally, has a "zero tolerance" approach towards fraud and bribery. This policy elaborates on certain areas covered in the organization's Anti-Corruption Policy.

## 2. Purpose and Scope

This policy helps JDO identify and prevent instances of fraud and bribery in its operations by providing examples, though the list is not exhaustive. JDO will strive to implement preventative and detective measures to minimize the impact and likelihood of these events occurring. All allegations will be taken seriously, and appropriate responses will be made to ensure the highest levels of accountability to stakeholders.

## 3. Definitions

**Fraud:** Disseminating misleading information to the public or specific groups in order to influence the price of a product, shares, bonds, or other property. The deceptive act is intended to gain a personal advantage, avoid an obligation, or cause a loss to another party, even if no such gain or loss actually occurs. For the purposes of this policy, fraud also covers the dishonest appropriation of property belonging to another, with the intention of permanently depriving them of it.

- a) **Embezzlement:** Improperly using JDO's funds, property, resources, or other assets for personal advantage.
- b) **Abuse of a Position of Trust:** Improperly using one's position within JDO for personal benefit (e.g., accessing confidential material or passing confidential information) or with the intention of

gaining from, unfairly influencing, or depriving the organization of resources, money, and/or assets.

c) **Nepotism or Patronage:** Improperly using employment to favor or materially benefit friends, relatives, or other associates, or where someone requests that a JDO employee offer employment or some other advantage to a friend or relative (e.g., awarding contracts, jobs, or other material advantages).

d) **False Accounting:** Deliberately entering false or misleading information into accounts or financial records (e.g., entering false refunds or voids through the till in a retail shop).

JDO has a robust set of policies and procedures in place to prevent and address fraud and bribery:

#### **4. Proportionate Procedures**

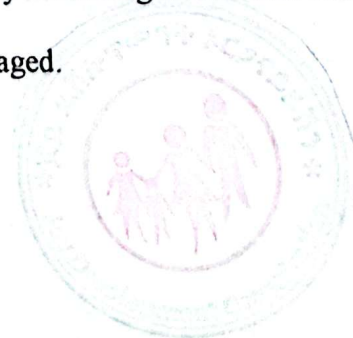
JDO's approach to fraud and bribery prevention is embedded across its operations and procedures.

#### **5. Top-Level Commitment**

The Board has been made aware of the fraud and bribery prevention policy and its principles, and has demonstrated top-level commitment by providing direction and guidance to the management team and staff members of JDO.

#### **6. Risk Assessment**

Fraud and bribery risks are regularly assessed and reviewed by the management team and Board. JDO has a comprehensive Risk Register that is actively managed.



## **7. Due Diligence**

JDO's procurement processes have controls in place to mitigate fraud exposure.

## **8. Communication and Training**

All staff and Board members receive training on the principles and their responsibilities.

## **9. Monitoring and Review**

JDO's procedures are regularly reviewed and updated to align with best practices.

## **10. Prevention Mechanisms**

Financial controls, reporting, internal audit, contracts, policies on gifts/hospitality, and codes of conduct are all in place.

## **11. Responsibility**

The Board oversees implementation and the management team is responsible for monitoring and training.

All JDO representatives have a duty to report any suspected fraud or bribery.

The overall approach is focused on prevention, detection, and swift action against any instances of fraud or bribery. JDO has demonstrated a strong commitment to maintaining the highest ethical standards.

