



ST. MARY'S GLOBAL FOUNDATION FOR EDUCATION AND HEALTH

Policy on Fraud, Corruption and Other Unethical Behaviors

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Table of Contents

- | | |
|-----------------------------------|--|
| 1 Purpose & Scope | 2 Definitions |
| 3 Policy Statement | 4 Prohibited Conduct |
| 5 Donor Fund Management | 6 Roles & Responsibilities |
| 7 Prevention Measures | 8 Detection & Reporting |
| 9 Investigation Procedures | 10 Disciplinary Actions & Sanctions |
| 11 Non-Retaliation | 12 Policy Review |
| ✓ Approval & Signatures | |



Purpose & Scope

Why this policy exists and to whom it applies

St. Mary's Global Foundation for Education and Health (hereinafter "the Foundation") is committed to the highest standards of ethical conduct, financial integrity, and accountability in all aspects of its operations. This Policy on Fraud, Corruption and Other Unethical Behaviors (hereinafter "the Policy") has been adopted to:

- Prevent, detect, and respond to fraud, corruption, bribery, and other unethical conduct;
- Protect donor, grant, and community resources from misuse or diversion;
- Fulfil the Foundation's legal and fiduciary obligations under South Sudanese law and applicable international frameworks;
- Maintain the trust of donors, implementing partners, beneficiaries, and the public; and
- Align the Foundation's governance with the requirements of multilateral funders including the Global Partnership for Education (GPE), UNICEF, USAID, and the European Union.

1.1 Scope of Application

This Policy applies without exception to all individuals acting on behalf of, or in connection with, the Foundation, including:

- Board Members** — all current and appointed members of the Foundation's governing board;
- Staff** — all employees (permanent, fixed-term, part-time, and casual);
- Consultants and Contractors** — all individuals and firms engaged under professional services or consultancy agreements;
- Volunteers and Interns** — all unpaid individuals contributing their time to Foundation activities;
- Partners and Sub-grantees** — implementing partner organisations receiving funds or resources from the Foundation; and
- Vendors and Suppliers** — entities providing goods or services under procurement agreements.

No de minimis threshold: This Policy applies regardless of the monetary value involved. There is no minimum amount below which fraud, corruption, or unethical

conduct becomes acceptable. A zero-tolerance standard applies in all cases.

1.2 Territorial Scope

This Policy applies to all Foundation activities wherever conducted — in Juba, across South Sudan, and in any other country where the Foundation may operate or have representatives. It applies to activities carried out in person, electronically, or through third parties.

Applicable International Frameworks

United Nations Convention Against Corruption (UNCAC), 2003
OECD Convention on Combating Bribery of Foreign Public Officials (1997)
UN General Assembly Resolution A/RES/51/59 — Action Against Corruption
Global Partnership for Education (GPE) Fiduciary Standards
UNICEF Supply Division Anti-Fraud Framework
USAID Standard Provisions for Non-US Organizations (22 C.F.R. Part 226)
EU Financial Regulation No. 2018/1046 (applicable to EU-funded activities)
Laws of South Sudan — including the Penal Code Act 2008 and the Anti-Corruption Commission Act

For the purposes of this Policy, the following terms carry the meanings set out below:

Fraud

Any intentional act of deception, misrepresentation, concealment, manipulation, or falsification of documents, financial records, or transactions — whether for direct personal gain or to benefit a third party — that causes actual or potential loss to the Foundation, its donors, or its beneficiaries.

Corruption

The abuse of entrusted power or a position of authority for private gain. This includes both "grand corruption" (large-scale diversion involving senior officials) and "petty corruption" (small-scale abuse in day-to-day interactions), as well as political corruption that distorts policy-making.

Bribery

The offering, giving, receiving, soliciting, or agreeing to receive anything of value — whether money, gifts, entertainment, services, or any other benefit — to improperly influence the actions or decisions of a person in a position of authority or trust, including public officials.

Embezzlement

The misappropriation or theft of assets (including funds, equipment, supplies, or intellectual property) that have been lawfully entrusted to an individual in connection with their role or duties within or on behalf of the Foundation.

Conflict of Interest

A situation in which a person's private interests (financial, personal, or otherwise) could improperly influence — or could be perceived to improperly influence — the exercise of their professional duties and responsibilities to the Foundation.

Collusion

A secret agreement or cooperation between two or more individuals to deceive, defraud, or circumvent established procedures for improper advantage. In procurement contexts, collusion typically involves coordinated submission of bids to predetermine the award outcome.

Nepotism

The granting of employment, contracts, promotions, or other advantages to family members, close relatives, or personal associates without proper justification, on the basis of personal relationship rather than merit, qualifications, or demonstrated need.

Misappropriation

The intentional, unauthorized use of Foundation resources — including cash, grants, property, information, or staff time — for purposes other than those for which they were intended or authorized, regardless of whether the person obtains a direct personal benefit.

Kickback

A return of a portion of funds received (as a commission, gift, or payment) by a person with authority to approve a contract or transaction, in exchange for favorable treatment in the award or execution of that contract.

Whistleblower

Any person who in good faith reports a suspected or actual violation of this Policy, any Foundation policy, or applicable law — through internal reporting channels or, where appropriate, to an external body — without expectation of personal gain from the disclosure.



Policy Statement

Zero-tolerance commitment to integrity and accountability

Zero Tolerance Statement: St. Mary's Global Foundation for Education and Health maintains an absolute zero-tolerance policy towards fraud, corruption, bribery, embezzlement, collusion, nepotism, and all forms of unethical conduct. This standard applies to every individual acting on behalf of the Foundation, in every context, without exception or distinction of rank, role, or tenure.

The Foundation exists to serve the most vulnerable communities in South Sudan — children without access to education, families without adequate healthcare, and populations displaced by conflict and poverty. Every act of fraud or corruption is not merely a governance failure; it is a direct harm to those we serve.

3.1 Core Principles

This Policy is grounded in the following principles:

Stewardship: All resources entrusted to the Foundation — whether from donors, grant-makers, or the communities we serve — are held in trust and must be used solely for their intended purpose.

Transparency: Financial decisions, procurement processes, and the use of funds will be documented, auditable, and disclosed in accordance with applicable requirements.

Accountability: Every individual within the Foundation's scope is personally accountable for adhering to this Policy. Ignorance of the Policy is not an acceptable defence.

Impartiality: Investigations of alleged violations will be conducted without fear or favour, regardless of the seniority or position of the individual concerned.

Protection: The Foundation will protect those who report suspected violations in good faith from retaliation, victimisation, or adverse consequences.

3.2 Alignment with International Standards

This Policy reflects the Foundation's commitment to align its governance with the standards expected by major multilateral funders. The Foundation acknowledges that:

Donor funds may be subject to the anti-fraud requirements of the originating donor government or multilateral body;

Receipt of grant funding carries fiduciary obligations that extend beyond compliance — they require active stewardship; and

Violations of this Policy may require mandatory disclosure to funding agencies, regulatory bodies, and law enforcement in South Sudan.

The following categories of conduct are expressly prohibited for all persons within the scope of this Policy. The examples provided are illustrative and not exhaustive.

4.1 Bribery and Corrupt Payments

Offering, authorising, or making any payment — in cash or in kind — to a government official, partner representative, or any other person in exchange for preferential treatment, a permit, licence, contract award, or any other advantage. *Example: Paying a customs officer to release materials without proper clearance.*

Soliciting or accepting a bribe, kickback, or improper payment from a vendor, contractor, or sub-grantee in connection with any Foundation transaction. *Example: Accepting a cash payment from a supplier in exchange for awarding them a supply contract.*

Making facilitation payments (small unofficial payments to expedite routine government functions), even where they may be customary in the operating context.

4.2 Falsifying Records or Reports

Creating, altering, or destroying financial records, receipts, invoices, timesheets, or reports to conceal fraud or misrepresent Foundation activities to donors or auditors. *Example: Submitting inflated receipts to claim reimbursement for personal expenses.*

Reporting programme outputs or beneficiary numbers that are known to be false or significantly overstated in donor progress reports.

Submitting false declarations of expenditure to a funding agency or auditor.

4.3 Misuse and Theft of Assets

Diverting Foundation funds, equipment, supplies, or vehicles to personal use or to benefit third parties without authorisation. *Example: Using a Foundation vehicle for personal travel at the Foundation's expense.*

Misappropriating cash advances, petty cash, or per diem payments by claiming false or inflated expenditures.

Removing or disposing of Foundation property (computers, communications equipment, project supplies) without authorisation.

4.4 Fraudulent Procurement

Splitting purchase orders to avoid authorisation thresholds or competitive bidding requirements.

Awarding contracts to vendors in which the approving officer has an undisclosed financial or personal interest (see also: Conflict of Interest).

Colluding with vendors or contractors to predetermine the outcome of a competitive tender. *Example: Sharing details of competing bids with a preferred supplier before the closing date.*

Creating fictitious vendors or payees to divert funds. *Example: Setting up a ghost company to receive payment for goods or services never supplied.*

4.5 Conflicts of Interest (Undisclosed)

Participating in, influencing, or voting on any Foundation decision — including procurement, staffing, or programme design — in which the individual has an undisclosed personal or financial interest.

Awarding contracts or employment to relatives, personal associates, or entities in which the decision-maker holds a beneficial interest, without prior written disclosure and approval by the governing board.

Using inside information about Foundation plans or procurements for personal financial gain.

4.6 Nepotism

Hiring, promoting, or assigning work to a family member, relative, or personal associate when a merit-based process would not have selected that person, and without prior disclosure and approval.

4.7 Fraudulent Reporting to Donors

Submitting reports to donors or granting bodies that contain material misrepresentations about programme activities, outputs, financial expenditure, or the Foundation's organisational status or capacity.

Concealing a material adverse development (such as the suspension of programme activities) from a donor when disclosure is required under grant conditions.

Aiding and Abetting: Any person who knowingly assists, facilitates, conceals, or fails to report a prohibited act in circumstances where they had a duty to report, is themselves

in violation of this Policy and subject to the same disciplinary consequences as the primary offender.

The Foundation recognises that mismanagement of donor funds carries particular legal, reputational, and programmatic risk. The following controls apply to all funds received from external donors, grant-making bodies, and governmental sources.

5.1 Segregation of Duties

The person who authorises a payment must be different from the person who processes and records it.

The person who receives goods or services must be different from the person who approves the corresponding payment.

The person who reconciles bank accounts must not have access to cash or payment authorisation.

No single individual may control more than one step of any financial transaction from approval to disbursement to recording.

5.2 Dual Authorisation

All expenditures from donor-restricted funds require dual authorisation (two separate signatories), with the following thresholds applying unless a donor's grant agreement specifies stricter requirements:

Below SSP 100,000 (or equivalent): Authorisation by the Finance Officer and relevant Programme Lead.

SSP 100,001 – SSP 500,000 (or equivalent): Authorisation by the Finance Officer and Executive Director.

Above SSP 500,000 (or equivalent): Authorisation by the Executive Director and Board Finance Committee Chair.

5.3 Restricted Fund Accounting

Each donor grant shall be assigned a unique cost centre or account code in the Foundation's accounting system to facilitate tracking and reporting.

Expenditures shall be charged only against cost centres approved in the relevant budget and work plan.

Budget reallocations above 10% of a grant line item require prior written approval from the donor or their designated representative.

Unspent balances at grant closure must be returned to the donor or reprogrammed with documented donor approval.

5.4 Cash Handling

Cash advances must be fully retired (receipts submitted) within 10 working days of the activity for which they were issued.

Petty cash shall not exceed SSP 50,000 (or equivalent) at any time and must be reconciled weekly.

All cash disbursements above SSP 20,000 (or equivalent) must be supported by original receipts and witnessed by a second staff member.

5.5 Procurement Controls

Purchases from a single vendor above SSP 200,000 (or the threshold specified in the applicable donor's procurement rules) require a minimum of three comparative quotations.

All procurement decisions must be documented, including a brief justification for the selected vendor.

All bidders and vendors must be screened against relevant debarment lists (including the World Bank and UN debarment lists) before contract award.

Contracts will include standard anti-corruption and anti-fraud clauses, obliging the counterparty to comply with equivalent standards.

5.6 Donor Notification Obligations

The Foundation will notify the relevant donor **within 5 working days** of becoming aware of any of the following:

A confirmed or strongly suspected misuse of donor funds;

A material error or misrepresentation in a previously submitted financial report;

A significant adverse event affecting programme implementation or fund usage; or

The opening of a formal investigation related to donor-funded activities.



Roles & Responsibilities

Who is responsible for what

ROLE	KEY RESPONSIBILITIES UNDER THIS POLICY
Board of Directors	Ultimate oversight responsibility for the integrity framework; approving and periodically reviewing this Policy; receiving reports of serious violations and overseeing disciplinary outcomes at senior level; ensuring adequate resources are allocated to anti-fraud activities; approving referrals to external authorities.
Executive Director	Embedding this Policy across all Foundation operations; ensuring all Personnel receive appropriate induction and training; receiving, assessing, and escalating reports of violations; initiating and overseeing internal investigations; notifying donors and external bodies as required; maintaining the Foundation's Anti-Fraud Register.
Finance Officer	Implementing and monitoring financial controls specified in Section 5; maintaining accurate, complete, and auditable financial records; producing timely and accurate financial reports for donors and the Board; reporting any financial irregularity or control failure to the Executive Director without delay; managing the annual audit process.
Programme Leads	Ensuring compliance with this Policy within their programme areas; supervising field staff on financial procedures and ethical conduct; reviewing and approving operational expenditures within delegated authority; promptly escalating any concern or suspected violation to the Executive Director.

ROLE**KEY RESPONSIBILITIES UNDER THIS POLICY****All Staff, Volunteers & Consultants**

Reading, understanding, and complying with this Policy at all times; disclosing any actual or potential conflict of interest before it influences a decision; reporting any suspected violation through the channels specified in Section 8; cooperating fully with any authorised investigation; refusing to participate in any act that would constitute a violation, even if instructed to do so by a supervisor.

Partners & Vendors

Complying with the anti-fraud and anti-corruption requirements in their contractual agreements with the Foundation; maintaining equivalent internal controls over any Foundation funds they manage; cooperating with Foundation audits, reviews, and investigations; reporting any suspected violation to the Foundation through the channels in Section 8.

7.1 Internal Controls

The Foundation maintains a system of internal controls designed to prevent and detect fraud and corruption. These include, but are not limited to:

- Documented financial policies and procedures manual (reviewed annually);
- Segregation of duties and dual-authorisation requirements as described in Section 5;
- Regular bank reconciliations (monthly) and cash counts (weekly for petty cash);
- Pre-numbered receipts and payment vouchers for all disbursements;
- Periodic asset verification checks against the fixed asset register;
- Secure storage and access controls for financial records and sensitive documents; and
- Mandatory leave requirements and rotation of financial duties to reduce single-person risk.

7.2 Audit Programme

Internal Audit: The Finance Officer will conduct quarterly internal reviews of financial transactions, procurement files, and asset records, reporting findings to the Executive Director and Board.

External Audit: The Foundation will engage a qualified independent auditor to conduct an annual financial audit. Audit findings will be reviewed by the Board and all management responses will be documented.

Donor Audits: The Foundation will cooperate fully with any audit initiated by a donor or funding agency, providing access to all relevant records, personnel, and project sites.

Risk-Based Reviews: Targeted reviews of high-risk areas (e.g., cash-intensive field activities, new vendor relationships) will be conducted as determined by the Executive Director and Finance Officer.

7.3 Training and Awareness

All new Personnel will complete mandatory anti-fraud and integrity training during induction, within 30 days of joining.

All existing Personnel will participate in a refresher training session at least once per year.

Training will cover: the definitions and examples in this Policy; recognition of red flags and warning signs; reporting obligations and channels; and consequences for violations.

Completion of training will be documented and records maintained by the Executive Director.

Partners and key contractors will be provided with a copy of this Policy and will be required to acknowledge receipt and acceptance as a condition of their engagement.

7.4 Partner and Vendor Due Diligence

Before entering into any implementing partnership, the Foundation will conduct a due diligence review including: verification of organisational registration; assessment of financial management capacity; reference checks; and screening against debarment and sanctions lists.

Sub-grant agreements will include standard anti-fraud clauses and audit rights.

Vendors above a defined procurement threshold will be required to complete a vendor registration form including disclosure of ownership and any relationships with Foundation Personnel.

7.5 Conflict of Interest Disclosure

All Board members, senior staff, and procurement decision-makers are required to complete an annual Conflict of Interest Disclosure Form. Declared conflicts are recorded and managed under a pre-approved conflict management protocol. Any undisclosed conflict subsequently discovered will be treated as a policy violation.



Detection & Reporting

How to report suspected violations — channels and whistleblower protections

8.1 Who May Report

Anyone may submit a report under this Policy — there is no restriction on who can raise a concern. This includes current and former staff, volunteers, consultants, partners, vendors, beneficiaries, community members, donors, and members of the public.

8.2 What to Report

Reports should relate to any suspected or actual violation of this Policy or any other Foundation policy, including:

Fraud, theft, embezzlement, or misuse of Foundation funds or assets;

Bribery, kickbacks, or corrupt payments to or from any individual or entity;

Falsification of financial records, procurement documents, or donor reports;

Undisclosed conflicts of interest affecting Foundation decisions;

Nepotism or favouritism in procurement or employment;

Any other conduct that undermines the Foundation's integrity obligations to its donors and beneficiaries.

8.3 Reporting Channels

Reports may be submitted through the following channels at any time. **Anonymous reports are accepted** and will be treated with the same seriousness as identified reports.

Official Reporting Channels



GENERAL REPORTING (ALL VIOLATIONS)

info@stmaryseduhealth.org



SENIOR LEADERSHIP / SENSITIVE REPORTS (INCLUDING REPORTS INVOLVING SENIOR STAFF)

admin@stmaryseduhealth.org



PHONE — JUBA, SOUTH SUDAN (IN PERSON OR VERBAL REPORT)

+211 920 080 082 / +211 988 080 090

Anonymous reports are accepted. Reporters are not required to disclose their identity. Reports may be submitted in English, Arabic, or any local language. No personal information will be shared without the reporter's explicit consent.

8.4 What Happens When a Report Is Received

All reports are logged immediately upon receipt into the Foundation's confidential Incident Register. Where a reporter has provided contact details, an acknowledgement will be issued within **5 working days**. The initial triage decision — including whether an interim protective measure is necessary — will be made within **10 working days** of receipt.

Reports Involving Senior Personnel: If a report involves the Executive Director or a Board member, it should be directed to admin@stmaryseduhealth.org, which is monitored by the Board Chair. The Board Chair will manage the investigation independently of the Executive Director in such cases.

9.1 Guiding Principles

All investigations conducted under this Policy will be governed by the following principles:

Confidentiality: The identities of the reporter, the subject, and all witnesses will be protected to the maximum extent practicable. Information about an investigation will be shared only on a strict need-to-know basis.

Impartiality: Investigators will be independent of the subject and will approach the matter without pre-judgement. The subject will be given an opportunity to respond to findings before any disciplinary action is taken.

Presumption of Innocence: The subject is presumed innocent until the investigation concludes. Interim administrative measures (such as suspension pending investigation) are protective, not punitive.

Due Process: The subject will be informed of the nature of the allegation, given reasonable opportunity to present their account, and informed of the outcome in accordance with Foundation procedures.

9.2 Investigation Phases

- 1. Receipt & Registration (Day 1–2):** Report is logged in the Incident Register. A case reference is assigned. The reporter (if identified) receives an acknowledgement within 5 working days.
- 2. Preliminary Assessment (Day 1–10):** The Executive Director (or Board Chair if the subject is a senior official) conducts an initial assessment to determine: whether the allegation falls within the scope of this Policy; the credibility and seriousness of the information; whether an immediate interim protective measure is required; and whether referral to an external authority is necessary without a full internal investigation.
- 3. Formal Investigation (Day 11–40):** Where warranted, a formal investigation is initiated. An investigating officer is designated — who must be independent of the subject. The investigation will include: document review; interviews with relevant individuals; and site visits or asset checks where applicable. The subject will be formally notified of the investigation and provided with an opportunity to respond.
- 4. Findings Report (Day 35–45):** The investigating officer prepares a written findings report including: a summary of the allegation; evidence reviewed; conclusions on whether a violation occurred; and recommended actions.

5. **Decision & Action (Day 45–55):** The Executive Director (or Board, if a senior official) reviews the findings report and determines appropriate action, including any disciplinary sanction, recovery of funds, or referral to authorities.
6. **Closure & Record-Keeping:** The investigation file is closed and retained securely for a minimum of **seven years**. Where the reporter provided contact details, they will be informed of the general outcome.

9.3 Mandatory External Reporting

The Foundation will refer matters to external authorities — including law enforcement in South Sudan and the relevant funding agency — where an investigation concludes or it becomes reasonably apparent that:

A criminal offence may have been committed (e.g., theft, fraud, bribery);

A child or vulnerable adult has been harmed or is at risk;

Donor funds have been materially misused and the donor's reporting requirements so require; or

A public health or safety risk has been identified.

The Foundation will apply disciplinary sanctions that are proportionate to the severity of the violation, while maintaining consistency and certainty of consequence. The disciplinary process will comply with applicable South Sudanese labour law.

10.1 Range of Sanctions

MINOR Written warning; mandatory additional training; closer supervision. Applicable where: the violation was inadvertent; the amount involved is negligible; the individual took corrective action voluntarily; and there is no pattern of previous misconduct.

MODERATE Final written warning; suspension without pay (subject to legal requirements); demotion; removal from financial decision-making roles; repayment of misappropriated funds. Applicable where: the violation was deliberate but of limited scale; or a previous warning has been issued.

SERIOUS Summary termination of employment or engagement; recovery of misappropriated assets through all legal means; referral to South Sudanese law enforcement; notification to relevant donors and funding agencies; debarment from future engagement with the Foundation. Applicable to: any deliberate, substantial, or repeated fraud, corruption, or bribery; falsification of records; collusion; or acts placing beneficiaries at risk.

10.2 Suspension Pending Investigation

Where a serious allegation has been made, the Executive Director may, as an interim protective measure, suspend the subject from their duties pending the outcome of the investigation. Such suspension is administrative and not disciplinary — it does not imply guilt and does not prejudice the outcome of the investigation. The subject's employment status and entitlements will be maintained during any suspension period, subject to applicable law.

10.3 Recovery of Misappropriated Funds

Where a violation results in financial loss to the Foundation, the Foundation will pursue recovery of misappropriated funds or assets through all available civil and legal

mechanisms, including civil litigation, wage deduction (subject to legal limits), and referral to the Anti-Corruption Commission of South Sudan.

10.4 Reporting to Donors and Authorities

Where required by applicable grant conditions, laws, or regulations, the Foundation will report confirmed violations and the actions taken to the relevant donor, funding agency, and government authority. The Foundation will not conceal, minimise, or delay required disclosures.

Absolute Protection: The Foundation strictly prohibits any form of retaliation against any person who reports a suspected violation of this Policy in good faith, participates as a witness in an investigation, or otherwise exercises their rights under this Policy.

11.1 What Constitutes Retaliation

Retaliation includes any adverse act taken, facilitated, or encouraged against a person because they made a report or participated in an investigation. Examples of retaliation include, but are not limited to:

- Termination or constructive dismissal of employment or engagement;
- Demotion, reduction in pay, or denial of a deserved promotion;
- Threats, intimidation, harassment, or isolation;
- Negative performance evaluations not based on documented performance;
- Exclusion from meetings, communications, or activities without legitimate reason;
- Spreading false rumours or making unfounded complaints against the reporter; and
- Any change to programme participation or access to benefits for beneficiary reporters.

11.2 Consequences for Retaliation

Any person who retaliates — or who encourages or assists another to retaliate — against a whistleblower will themselves be subject to disciplinary action up to and including summary termination and, where applicable, legal referral. Retaliation is treated as a serious violation in its own right, regardless of whether the underlying report is substantiated.

11.3 How to Report Retaliation

Any person who believes they have experienced or witnessed retaliation should report it immediately to Foundation leadership at admin@stmaryseduhealth.org or by telephone to **+211 988 080 090**. Retaliation reports will be investigated with the same rigour as substantive policy violations.

11.4 Limitation: False Reports

The protection afforded by this section applies to persons who report in good faith — that is, on the basis of a genuine and reasonable belief that a violation may have occurred, even if the report ultimately cannot be substantiated. This protection does not extend to persons who knowingly submit false, fabricated, or malicious reports. Deliberate false reporting is itself a violation of this Policy and will be subject to appropriate disciplinary action.

12.1 Annual Review

This Policy will be reviewed by the Executive Director and Finance Officer, in consultation with the Board, at least once per calendar year. The review will assess:

- Whether the Policy remains aligned with applicable laws, regulations, and donor requirements;
- Whether any violations, near-misses, or investigations conducted during the year have revealed gaps or weaknesses in the Policy or its implementation;
- Whether the definitions, thresholds, or procedures require updating to reflect changes in the Foundation's operations or operating context; and
- Whether new international standards (UNCAC implementation guidance, donor updates, NGO sector best practice) require incorporation.

12.2 Unscheduled Reviews

In addition to the annual review, this Policy may be revised at any time in response to:

- A significant incident or pattern of violations;
- Material changes in applicable law or donor requirements;
- A recommendation arising from an external audit or donor review; or
- A Board resolution.

12.3 Communication of Updates

Any material revision to this Policy will be communicated to all current Personnel within 10 working days of Board approval. The revised policy will be made available on the Foundation's website at stmaryseduhealth.org/policies/anti-fraud. Partners and key contractors will be notified of material changes that affect their obligations.

12.4 Version History

VERSION	DATE	APPROVED BY	SUMMARY OF CHANGES
1.0	January 2024	Board of Directors	Initial policy adoption

VERSION	DATE	APPROVED BY	SUMMARY OF CHANGES
1.1	June 2024	Executive Director	Expanded definitions; added dual-authorisation thresholds
1.2	January 2025	Board of Directors	GPE-TESS alignment; added UNCAC framework reference; updated reporting channels; expanded roles table; added version history

Approval & Signatures

This Policy has been formally reviewed and adopted by the governing Board of St. Mary's Global Foundation for Education and Health. All Personnel are bound by its provisions as a condition of their engagement with the Foundation.

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