Chipukeezy Youth Empowerment Foundation
TALA, MACHAKOS COUNTY, KENYA

GOVERNANCE · POLICY 10

Anti-Fraud, Bribery and Corruption Policy

CYEF's zero-tolerance position on fraud, bribery and the misuse of funds given in trust for young people.

Document	Anti-Fraud, Bribery and Corruption Policy
Version	1.0
Owner	CYEF Board of Directors
Date adopted	**pending board adoption**
Review cycle	Reviewed every two years
Applies to	Board members, staff, coaches, volunteers, contractors, suppliers and partners

1. Position

CYEF operates on money given in trust, most of it intended for children. Fraud in that context is not a financial irregularity. It is taking from young people who had few resources to begin with.

CYEF has zero tolerance for fraud, bribery and corruption in any form, by anyone, at any level, in any amount. Suspected criminal conduct is reported to the authorities. It is not settled quietly to protect the Foundation's reputation.

2. Definitions

Term	Meaning
Fraud	Dishonestly obtaining a benefit or causing a loss, including theft, false accounting, forged documents, inflated invoices, ghost workers and fictitious beneficiaries
Bribery	Offering, giving, requesting or accepting anything of value to influence a decision or to secure an improper advantage
Corruption	Misuse of an entrusted position for private gain
Facilitation payment	A small unofficial payment to speed up a routine process. Prohibited, without exception
Kickback	Returning part of a payment to the person who awarded the contract or approved the spend
Money laundering	Handling funds derived from crime, or accepting a donation intended to disguise their origin

3. Risks specific to CYEF

Naming the exposure is how it gets controlled.

- **Cash donations at events**, where money is collected in the open with no immediate record
- **Mobile money**, where a personal number can be substituted for the official one
- **Impersonation**, where someone solicits donations using CYEF's name and directs them to a private account
- **Procurement**, particularly kit, equipment and event supplies bought quickly from local traders
- **Beneficiary lists**, where names can be added for people who do not exist or do not attend
- **Per diem and travel claims** for tournaments and field activity

- **In-kind donations** such as balls, boots and books, which are easily diverted before they reach a child
- **Restricted grant funds** spent on something other than the purpose agreed with the funder

> **Official channels only**
>
> CYEF will never ask a donor, parent or partner to send money to a personal M-Pesa number or a personal bank account. Any such request is fraudulent, whoever appears to be making it. Report it to info@chipukeezyfoundation.org immediately, and do not send the money.

4. Rules

4.1 You must never

- Offer, pay, request or accept a bribe, in cash or in kind
- Make a facilitation payment, even where it is presented as normal practice
- Use CYEF funds, equipment or vehicles for personal benefit
- Submit a claim or invoice that is inflated, duplicated or for something that did not happen
- Add a name to a beneficiary or attendance list that does not belong there
- Accept money on CYEF's behalf into a personal account
- Award a contract to a business you or a relative has an interest in, without declaring it and withdrawing
- Destroy, alter or conceal a financial record

4.2 You must

- Route all income through official CYEF accounts, and issue a receipt for every payment received
- Record cash collected at an event on the spot, counted and signed by two people
- Support every payment with an invoice, receipt or signed record
- Follow the authorisation limits in the Finance and Procurement Policy
- Declare interests under the Conflict of Interest Policy
- Record in-kind donations on receipt and again on distribution, with a signed record of who received what
- Spend restricted funds only on the purpose agreed, and tell the funder promptly if that becomes impossible
- Report any suspicion promptly

5. Controls

Control	How it works
Segregation of duties	The person who authorises a payment is never the person who makes it or reconciles it
Dual authorisation	Payments above the threshold in the Finance and Procurement Policy need two signatories
Competitive quotations	Required above the procurement threshold, with the comparison retained
Bank and mobile money reconciliation	Performed monthly by someone who did not make the payments
Cash handling	Counted and signed by two people, banked promptly, never held personally overnight
Asset register	Equipment recorded, tagged and verified at least annually
Beneficiary verification	Attendance registers signed at the activity, with spot checks against distribution records
Board oversight	Management accounts reviewed at every board meeting, with variances explained
Independent examination	Annual review of accounts by an external accountant or auditor

6. Gifts and hospitality

- Never accept cash from anyone doing business with CYEF, in any amount
- Modest working hospitality may be accepted and is recorded in the gifts register
- Anything of more than token value is declined, or accepted for CYEF rather than personally and recorded
- Nothing is accepted while a tender, selection or funding decision is live
- The gifts register is reviewed by the board annually

7. Reporting a suspicion

Report to the Board Chair, or through any route in the Whistleblowing and Protected Disclosure Policy. You are protected for reporting in good faith, including where the suspicion proves unfounded.

- Do not confront the person, or discuss it with colleagues
- Do not attempt your own investigation

- Do not alter or remove any record
- Write down what you noticed, with dates, then pass it on

7.1 Response

1. The Board Chair secures the records and, where necessary, suspends system or account access
2. Where a board member or the founder is implicated, an independent investigator is appointed
3. Suspected criminal conduct is reported to the police and, where relevant, to the Ethics and Anti-Corruption Commission
4. Affected funders are notified in line with their conditions, promptly and without minimising
5. CYEF pursues recovery of losses
6. The control weakness that allowed it is identified and fixed, and the fix is recorded

8. Consequences

Fraud, bribery and corruption are treated as gross misconduct, leading to dismissal or termination of engagement. CYEF will report the matter to the authorities, will cooperate fully with any investigation and will seek recovery. Suppliers and partners involved are removed and may be reported to other organisations they work with.

Bribery, fraud and corruption are criminal offences in Kenya and may result in prosecution and imprisonment.

Read alongside the Finance and Procurement Policy, the Conflict of Interest Policy and the Whistleblowing and Protected Disclosure Policy. To report a concern: info@chipukeezyfoundation.org.