



HEART فريق الإغاثة والتعزيز الإنساني
Humanitarian Empowerment and Relief Team



Anti-Corruption and Anti-Fraud POLICY

Version	1.1
Dated (Revision)	March 18, 2026
Approved by	Board of Directors

This document should be customized with operational contact details and aligned with applicable national laws in countries of operation.



HEART's Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

1) Document Control

Document Title	HEART’s Anti-Corruption and Anti-Fraud Policy
Document Code	HEART/POL/FIN/AC-AF/2026/003
Version	1.1
Designated Safeguarding Focal Point	Oversight & Audet Committee
Approved by	Board of Directors (BoDs)
Oversight by	Oversight & Audit Committee
Effective Date (Revised as version 1.1)	March 18, 2026
Upcoming Review Date	Before: March 17, 2028
Document URL	https://heart-sudan.org/wp-content/HEARTs-

Controlling Notes:

Review Cycle

This policy shall be reviewed every two years or earlier if required due to operational, regulatory, or donor compliance changes.

Related Policies and Documents

This policy forms part of HEART’s governance and accountability framework and shall be read in *conjunction with the following documents*:

1. HEART’s Financial Regulations Policy ([HEART/POL/FIN/FINREG/2026/004](#)).
2. HEART’s Procurement and Financial Compliance Policy ([HEART/POL/PRC/PROC/2026/005](#)).
3. HEART’s Asset and Inventory Management Policy ([HEART/POL/ADM/AST/2026/006](#)).
4. HEART’s Code of Conduct Policy ([HEART/POL/GOV/COC/2026/001](#)).
5. HEART’s Programme Management and Emergency Response Policy ([HEART/POL/PRG/ERP/2026/010](#)).
6. HEART’s Human Resources Policy ([HEART/POL/HR/HRM/2026/009](#)).
7. HEART’s Institutional Governance and Partnerships Policy ([HEART/POL/GOV/PART/2026/002](#)).



HEART’s Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

8. HEART’s Relevant operational and safeguarding procedures

Article 1: Scope and Applicability

This Anti-Fraud and Anti-Corruption Policy applies to all individuals associated with HEART, including Board members, staff, volunteers, consultants, contractors, and partner organizations implementing activities supported by HEART.

All personnel and associated personnel are required to comply with this policy and to actively prevent, detect, and report suspected fraud or corruption.

Article 2: Key Definitions

Fraud: Any intentional act or omission designed to deceive others, resulting in financial or personal gain or causing loss to the organization.

Corruption: The abuse of entrusted power for private gain, including bribery, kickbacks, or misuse of authority.

Bribery: Offering, giving, receiving, or soliciting anything of value in order to influence a decision or action.

Conflict of Interest: A situation in which personal interests may improperly influence the performance of official duties.

Article 3: Policy Statement

HEART enforces a zero-tolerance approach to fraud and corruption and is committed to the highest standards of integrity, transparency, and accountability.

All personnel are required to adhere to ethical conduct, prevent and report misconduct, and comply with applicable laws, donor requirements, and organizational policies.

HEART ensures compliance through internal controls, training, monitoring, and appropriate disciplinary measures, including legal action where necessary.

Article 4: Zero Tolerance and Ethical Principles

HEART maintains a strict zero-tolerance policy toward fraud and corruption.

The organization is committed to:

1. Integrity and ethical conduct
2. Transparency and accountability
3. Proper stewardship of resources
4. Compliance with legal and donor requirements



HEART’s Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

Article 5: Fraud Prevention Measures

HEART adopts proactive measures to prevent fraud and corruption across all programs and operations.

These measures include:

1. Clear financial procedures and internal controls.
2. Segregation of duties in financial and procurement processes.
3. Transparent procurement procedures.
4. Proper documentation and record keeping.
5. Regular financial monitoring and oversight.
6. Staff training and awareness on fraud prevention.

Article 6: Roles and Responsibilities

HEART recognizes that preventing and addressing fraud and corruption is a shared responsibility across the organization. All individuals associated with HEART must act with integrity and support the prevention, detection, and reporting of fraud or corruption.

a) Board of Directors (BoDs)

The Board of Directors provides overall oversight of the organization’s integrity and accountability systems. The Board ensures that adequate policies, controls, and monitoring mechanisms are in place to prevent fraud and corruption and receives reports on serious incidents and corrective actions.

b) Chief Executive Officer (CEO)

The Chief Executive Officer is responsible for ensuring the effective implementation of this policy across the organization. The CEO ensures that appropriate systems, internal controls, and procedures are established to prevent and detect fraud and corruption and that allegations are addressed promptly.

c) Oversight and Audit Committee

The Oversight & Audit Committee provides independent oversight of financial integrity, internal controls, and risk management systems. The committee may review serious allegations of fraud or corruption and advise the Board on appropriate actions and corrective measures.



HEART’s Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

d) Managers and Supervisors

Managers are responsible for promoting a culture of integrity and transparency within their teams. They must ensure that staff understand this policy, that internal controls are followed, and that any suspected fraud or corruption is reported without delay.

e) All Personnel and Associated Personnel

All staff, volunteers, consultants, contractors, and partners *must*:

1. Act with honesty and integrity in all organizational activities.
2. Comply with HEART's financial, procurement, and administrative procedures.
3. Avoid conflicts of interest and disclose any potential conflict.
4. Report any suspected fraud, corruption, or misuse of resources.
5. Cooperate fully with any investigation or review process.

Failure to comply with this policy may result in disciplinary action in accordance with HEART's internal procedures.

Article 7: Reporting Fraud or Corruption

All personnel have a duty to report suspected fraud, corruption, or misuse of organizational resources.

Reports may be submitted through the following channels:

1. Line manager or supervisor.
2. Chief Executive Officer (CEO).
3. Oversight & Audit Committee.
4. Confidential complaints mechanisms where available.

HEART ensures that individuals who report concerns in good faith are protected from retaliation.

Article 8: Investigation and Disciplinary Measures

All allegations of fraud or corruption will be reviewed promptly and investigated in accordance with HEART's internal procedures.

Where allegations are substantiated, disciplinary action may include suspension, termination of employment or contract, recovery of funds, and referral to relevant authorities where appropriate.

HEART maintains zero tolerance for fraud and corruption.



HEART's Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

Article 9: Policy Review

This Anti-Fraud and Anti-Corruption Policy shall be reviewed periodically to ensure its continued relevance, effectiveness, and alignment with HEART’s governance framework, operational environment, and applicable legal and donor requirements.

The policy shall normally be reviewed every two years, or earlier if significant changes occur in the organization’s structure, operational context, regulatory requirements, or donor compliance standards.

The review process will be coordinated by the Chief Executive Officer (CEO) in consultation with the Oversight & Audit Committee and relevant technical and administrative units. Where appropriate, recommendations for revisions will be submitted to the Board of Directors (BoDs) for approval.

HEART is committed to continuous improvement in its integrity and accountability systems. Lessons learned from internal audits, investigations, risk assessments, and operational experience will be used to strengthen fraud prevention measures and internal controls.

Any amendments to this policy shall be formally approved by the Board of Directors and communicated to all personnel and associated personnel. Updated versions of the policy shall be distributed to staff, volunteers, and partners to ensure awareness and compliance.

Article Ten: Approval and Promulgation

This policy is hereby approved and enters into force on the date indicated below.

Approved by:

HEART’s Board of Directors

Signed by:

Dr. Mohamed Mahdi – The Chairman, HEART

Signature:



Date: March 18, 2026



HEART’s Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

Annexes and Operational Tools

Annexes and Operational Tools (Independently Coded):

Annex	Code
Annex 1: HEART's Due Diligence and Partner Vetting Procedures (SOP - A Document)	HEART/SOP/FIN/DD/2026/001
Annex 2: HEART's Financial Transparency and Record-Keeping ()	HEART/GL/FIN/FINREC/2026/002
Annex 3: HEART's Supplier and Partner Verification Checklist	HEART/CHK/FIN/DD/2026/003

- SOP = Standard Operating Procedure
- GL = Guideline Document
- CHK = Checklist (A practical verification tool)



HEART's Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

Annex 1: Due Diligence and Partner Vetting Procedures

Annex Code: **HEART/SOP/FIN/DD/2026/001**

Related Policy: **HEART/POL/FIN/AC-AF/2026/003**

To safeguard its integrity, reputation, and resources, HEART conducts due diligence assessments before engaging service providers, contractors, consultants, and project partners. This process is designed to identify potential risks related to fraud, corruption, conflict of interest, financial mismanagement, or reputational concerns.

Due diligence assessments shall be conducted using a risk-based approach and documented appropriately to demonstrate accountability to auditors, donors, and oversight bodies.

Due diligence may include:

- Verification of legal registration and licensing of the entity.
- Review of organizational background, ownership structure, and leadership.
- Assessment of reputation through reference checks and publicly available records.
- Evaluation of financial management practices and transparency.
- Identification of potential conflicts of interest.
- Verification of affiliations with public officials or politically exposed persons.
- Confirmation of alignment with HEART's mission, values, and humanitarian principles.

Where appropriate, due diligence tools may include questionnaires, reference checks, public record searches, site visits, and verification of operational capacity.

Written Agreements

HEART requires that all engagements with service providers and partners be formalized through written agreements.

Contracts should clearly outline:

- Scope of work and deliverables.
- Compliance with HEART policies, including Anti-Fraud and Anti-Corruption Policy.
- Compliance with safeguarding and PSEA standards.
- Financial documentation requirements.
- Rights of audit and monitoring.
- Termination clauses in the event of policy violations.

For higher-value contracts or high-risk engagements, additional safeguards may be applied in accordance with donor requirements.



HEART's Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents

Annex 2: Financial Transparency and Record-Keeping -

Annex Code: [HEART/GL/FIN/FINREC/2026/002](#)

Related Policy: [HEART/POL/FIN/AC-AF/2026/003](#)

HEART maintains accurate and transparent financial records to ensure responsible management of resources and compliance with donor and regulatory requirements.

All financial transactions conducted on behalf of the organization must be documented in sufficient detail to reflect:

- The nature and purpose of the transaction.
- The parties involved.
- Supporting documentation such as contracts, invoices, and receipts.
- The authorization and approval process.

HEART maintains books, records, and accounts that accurately reflect all expenditures and financial commitments.

No payment, receipt, or financial transaction may be approved or processed with the intention or understanding that any portion of the funds will be used for purposes other than those documented in the relevant records.

Internal Financial Controls

HEART maintains internal accounting controls designed to ensure that:

- Financial transactions are properly authorized.
- Expenditures are supported by appropriate documentation.
- Procurement and payment processes follow established procedures.
- Financial records are securely maintained and accessible for audit or review.
- Segregation of duties is applied where feasible to reduce risk.

These measures are intended to ensure transparency, accountability, and proper stewardship of organizational resources.



Annex 3: Supplier and Partner Verification Checklist -

Annex Code: [HEART/CHK/FIN/DD/2026/003](#)

Related Policy: [HEART/POL/FIN/AC-AF/2026/003](#)

Before entering into contractual relationships with service providers or project partners, HEART may conduct verification checks to confirm the entity's legitimacy and reliability.

These checks are particularly important in environments where fraud risks may be elevated.

Verification may include the following steps:

Business Legitimacy Verification

- Confirm the organization's legal registration and operational status.
- Review online presence and public information about the organization.
- Verify business listings in official directories or Chambers of Commerce.
- Confirm physical office location, where feasible, using mapping or site visits.
- Verify contact information through independent sources.

Reputation and Background Checks

- Review media reports or publicly available information regarding misconduct.
- Conduct reference checks with previous clients, partners, or stakeholders.
- Identify any past allegations of fraud, corruption, or unethical conduct.

Operational Capacity Assessment

- Review experience and track record in delivering similar services.
- Assess staffing, equipment, and operational capacity.
- Verify relevant certifications, licenses, or professional credentials.

For smaller or local firms that may not have an extensive online presence, additional verification, such as site visits and local stakeholder consultations, may be conducted.

These procedures help HEART reduce financial, operational, and reputational risks while ensuring responsible partnerships.



HEART's Anti-Corruption and Anti-Fraud Policy

Document Code: HEART/POL/FIN/AC-AF/2026/003 – Revised Version: 1.1

Revised on: March 18, 2026 – Publicly available at: www.heart-sudan.org/documents