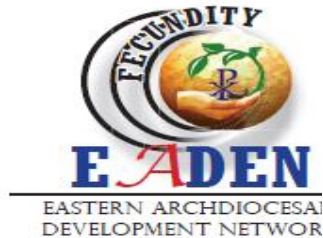


# **Eastern Archdiocesan Development Network for Caritas-EADEN**



**IN TRUTH WE SERVE GOD AND MANKIND**

**Fraud, Whistle Blower  
Protection and Risk  
Management Policy**

***Issued: April 2016***

## **BACKGROUND**

The Eastern Arch-Diocesan Development Network for Caritas (EADEN) is a Faith Based NGO (Non –Governmental organization) founded by three entities namely; The Catholic Archdiocese of Tororo, The Diocese of Jinja and the Farmers. Currently, EADEN works in partnership with Caritas Denmark and Catholic Relief Services to empower farming communities in Eastern Uganda to move from the state of subsistence individual farmers to organized groups/Associations that are able to engage in specialized production for increased market access and eventually do Farming as a Business (FAAB).

## **VISION, MISSION AND CORE VALUES**

### **VISION**

*“A peaceful and prosperous community of Eastern Uganda”*

### **MISSION**

*“To promote socio-economic development and prosperity amongst communities in Eastern Uganda”*

### **CORE VALUES**

EADEN’s philosophy is driven by the following core values:

- **Transparency:** for openness and accountability
- **Respect and love:** for human kind irrespective of tribe, belief, ethnicity, social, political and cultural status
- **Professionalism:** to sustain our quest for better
- **Teamwork:** for Unity and Integrity
- **Love:** for dignity and devotion
- **Equity:** for tolerance, social justice, equality and non-discrimination

## **ACRONYMS AND ABBREVIATIONS**

<b>BOD</b>	Board of Directors
<b>CAP</b>	Chapter
<b>DANIDA</b>	Danish International Development Agency
<b>EADEN</b>	Eastern Archdiocesan Development Network
<b>ED</b>	Executive Director
<b>FAAB</b>	Farming as a Business
<b>HR</b>	Human Resource
<b>UGX</b>	Uganda Shillings

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## **1.0. THE FRAUD POLICY**

### **1.1. Introduction and the Fraud Policy Statement**

*Any fraud in EADEN's operations depletes funds and other resources intended for supporting EADEN's mission.* Thus, as in other organizations, fraud can undermine its effective functioning and divert scarce and valuable resources from its mission. Moreover, fraudulent and corrupt behaviour can seriously damage EADEN's reputation and diminish donors' trust in its ability to deliver results in an accountable and transparent manner.

All EADEN personnel are the stewards of the public and private resources entrusted to the organization. Hence, they are accountable for their proper, effective and efficient use for achieving the intended outcomes of EADEN's programmes and projects.

The EADEN policy on fraud and other corrupt practices is an important part of EADEN's corporate governance, establishing the framework for preventing, identifying, reporting and effectively dealing with fraud and other forms of corruption.

EADEN regards and treats fraud seriously. All EADEN staff are responsible for ensuring strong, robust and effective fraud control measures. This responsibility extends to Partners with which EADEN has entered into contracts or agreements to implement its Programme activities and other recipients of EADEN funding including the Caritas Commissions.

EADEN's Fraud Policy Statement stresses the obligation of all personnel and partners for fraud awareness and reporting fraud, and procedures on how to go about it. The Fraud Policy Statement provides assurance that all cases of fraud will be handled and investigated in a confidential, prompt and professional manner. The Fraud Policy Statement also gives a contact to assist all EADEN personnel and other relevant parties who require further information on fraud.

### **1.2. Scope and application**

EADEN is committed to preventing, identifying and addressing all acts of fraud against her, whether committed by EADEN staff members or other personnel or by third parties. EADEN has zero tolerance for fraud, meaning that all incidents of fraud are to be reported and will be investigated in accordance with established investigation guidelines. To this effect, EADEN is committed to raising awareness of fraud risks, implementing controls aimed at preventing fraud, and establishing and maintaining procedures applicable to the detection of fraud and the enforcement of this Policy.

This Policy applies to all activities and operations of EADEN, including any project implemented by EADEN, and or its partners. The Policy aims to prevent and detect fraud: i) involving EADEN staff members and its personnel, including but not limited to consultants, service contract holders (SCs), individual contractors (ICs), interns, volunteers, suppliers of goods and services, implementing partners, or other third parties.

### **1.3. Definition of fraud**

The definition of fraud varies among countries and according to jurisdictions. For the purpose of this Policy, Fraud against EADEN shall be defined as;

Any act or omission that intentionally misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation. Corrupt practices are generally understood as the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party. In this Policy, fraud is defined in a broader sense and includes, but is not limited to, theft, embezzlement, forgery and corrupt practices, falsification (or destruction) of records to conceal an improper action.

#### ***Examples of fraud in the Context of EADEN***

Fraud against EADEN include the following, which is not an exhaustive list:

- Forging documents, preparing false entries in EADEN systems or making false statements to obtain a financial or other benefit to which a person is not entitled;
- Offering or receiving something of value to improperly influence a procurement process;
- Asking for or receiving money for providing information to a vendor in the procurement of goods and services;
- Asking for or receiving personal reward or other private gain in return for showing favor to a candidate in a recruitment process;
- The misuse or theft of a password for unauthorized access to IT systems;
- Collusion or other anti-competitive scheme between suppliers during a tender process;
- Stealing or misappropriating EADEN assets;
- Unauthorized personal use of assets (e.g. telephones, vehicles);
- Staff being reimbursed inflated expenses (supported by false receipts);
- Resources given to ghost staff, beneficiaries or activities which not really exist in order to extort the Organization of money;
- Misrepresentation in a job application e.g. falsifying qualifications or credentials.

## 1.4. Fraud Policy Principles

EADEN is committed to protecting public funds and property entrusted to it or otherwise from any attempt, either by members of the public, contractors, sub-contractors, agents, recipients, intermediaries or its own staff to gain by deceit, financially or through other benefits.

EADEN management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Each member of the management team must be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the Executive Director who coordinates all investigations concerning fraud.

In this regard, EADEN:

- maintains a '**zero tolerance**' attitude towards fraud;
- requires that any case of suspected or detected fraud must be reported immediately to the Executive Director;
- adopts a risk management approach to the prevention, detection and investigation of suspected fraudulent activity that is incorporated into its programme implementation processes, management practices, internal controls and related activities;
- commits to training staff in ethics, privacy and fraud awareness activities; and
- Prosecutes or applies other appropriate sanctions against those who have committed fraud.

## 1.5. Compliance with the Policy

The Board of Directors through the Executive Director is responsible for the prevention, detection, and investigation and reporting of fraud to ensure promotion of efficient, effective and ethical use of the Organization's resources. This includes ensuring that EADEN complies with the Policy by:

- developing an overall fraud control strategy;
- conducting risk assessments & fraud control plans;
- investigating minor instances of fraud against EADEN;

- referral of serious or complex fraud cases to the Uganda Police;
- training of employees involved in fraud control;
- fostering and maintaining highest standards of ethical behaviour;
- reporting on fraud control activities;
- informing the Council of Bishops and the Board of all relevant fraud control initiatives; and
- Certifying in the EADEN's annual reports that fraud risk assessments and a fraud control plan have been prepared; appropriate fraud prevention, detection, investigation, reporting and data collection procedures are in place; and that EADEN has taken all reasonable measures to minimize the incidence of fraud and to investigate and recover the proceeds of fraud against it.

## **1.6. Fraud Prevention Measures**

### **1.6.1. Fraud awareness, communication and training**

To ensure that managers and staff members are aware of their responsibilities regarding preventing fraud and corruption, a plan for communication, dissemination and awareness-building of this Policy is critical to ensure its integration into EADEN's processes and procedures.

In this regard, each department and Area Offices should reiterate the duty of all staff members to report acts of fraud and other corruption, as required by EADEN Regulations and Rules.

Fraud communication and awareness programmes may involve:

- References to this Policy during Management meetings, General Staff meetings and other platforms.
- Training and education components on how to comply with the Policy in EADEN's relevant training programmes with an emphasis on induction material to the Staff.
- Making available copies of this Policy to all EADEN Offices for easy access to the Staff.

### **1.6.2. Management of the risk of fraud and corruption**

The risk of fraud shall be managed in accordance with the EADEN's Risk Management framework. EADEN Management in consultation with all staff members, other personnel and, where appropriate, third parties engaged in EADEN's operations and implementing partners should identify and assess the risk of fraud in their programme or project areas. Such an assessment should, first, include systematically identifying areas most susceptible to potential fraud and developing appropriate strategies such as internal controls, assurance procedures, programme checks or transparency measures. Then each department and area offices should develop processes to better prevent fraud.



In addition, managers and supervisors should be vigilant in monitoring for irregularities and encourage staff to report them.

### **1.6.3. Internal control system**

Where managers have identified and assessed the risk of fraud within their regular risk assessment, they should develop appropriate measures to minimize the risk of it occurring through the application of controls. This may involve applying controls additional to those specified within the EADEN's Finance, Administration and Procurement Manual which outlines the minimum internal control standards that must be observed.

### **1.6.4. Preventing conflicts of interest**

A conflict of interest occurs when a staff member's private interests such as outside professional relationships or personal financial assets interferes with the proper performance of his or her duties as an EADEN Staff. A conflict of interest can be: Actual (private interests interfere with official responsibilities), Apparent (there may be a reasonable perception that private interests interfere with official responsibilities), or Potential (private interests may interfere with official responsibilities).

Conflict situations do not necessarily imply corruption, wrongdoing or inappropriate activities. However, if they are not identified and managed appropriately, such situations can compromise professional integrity or flag a potential fraud situation. Staff members should avoid situations where they seem to benefit, directly or indirectly, or allow a third party to inappropriately benefit from the decisions they make.

Staff members having fiduciary responsibilities as managers or procurement or those involved in procurement processes are required to formally disclose their private interests.

### **1.6.5. Integrity in selection procedures**

Being a Church affiliated Institution, EADEN identifies integrity as a paramount consideration in the selection of staff members. It is important to recognize integrity as a key component, in its own right, of the recruitment and promotion of EADEN staff members. Therefore, placing emphasis on integrity as a selection criterion will enable those involved in selection processes to reflect the principles enshrined in the Policy as well as to prevent fraud and other corrupt practices. Recruiting managers should ensure that specific interview assessment tools for integrity, background, and academic checks are employed. Additionally, they should exercise due diligence in ensuring that job candidates are aware of and declare any family or spousal relationships, as required by EADEN's Human Resource Manual.

## **1.7. How to Report Fraud**

All Staff members and other personnel have the obligation to report information pointing to fraud involving EADEN staff members or affecting EADEN funds and assets. Any Other persons having such information are strongly encouraged to report such incidences. Any suspected or detected fraud that may have occurred or is occurring on any EADEN finance or related activity should be reported to the Executive Director on the address below;

Email: [eadenuganda@gmail.com/info@eadenuganda.org](mailto:eadenuganda@gmail.com/info@eadenuganda.org)

Phone: 0772475491/0751475491

Physical location: plot 14, Bufumbo Road, Wanale Division, Mbale

In case of fraud involving the Executive Director, Staff and Management shall report the incidence to the Chairperson Board of Directors on the address below;

Email: [fropio@gmail.com](mailto:fropio@gmail.com)

Phone: +256 772 683 899

Physical location: plot 14, Bufumbo Road, Wanale Division, Mbale

## **1.8. Details that should be included in a report of fraud**

In order for investigations to be successful, complaints should be as specific as possible. To the extent possible, they should include details such as:

- The type of alleged wrongdoing;
- Where and when these events occurred;
- Who is involved and who has knowledge about the matters being reported;
- How the individual, organization or company committed the alleged wrongdoing;
- Why the matter is being reported.
- Name of the EADEN program, project or arrangement;

Further, information or evidence (for example, documents) that are important for a proper assessment should be included with the report or sent as soon as possible.

## **1.9. Investigation Responsibility**

The Executive Director/The Finance Committee of the Board has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the Executive Director/The Finance Committee of the Board will issue reports to appropriate designated personnel and, if appropriate, to the Board of Directors through the Finance Committee. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel, the Board and senior management, as will the final decisions on disposition of the case.

## **1.10. Authorization for Investigating Suspected Fraud**

Members of the Investigation Team will have:

- Free and unrestricted access to all Company records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

## **1.11. Reporting Procedures**

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the Executive Director or the Chairperson of the Board immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Investigations Team or the Legal Department. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." *Under no circumstances* should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.

- Do not discuss the case, facts, suspicions, or allegations with *any-one* unless specifically asked to do so by the Legal Department or the Executive Director.

## **1.12. Termination**

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resources and by outside counsel, before any such action is taken. The Investigations Team does not have the authority to terminate an employee. The decision to terminate an employee is made by the Executive Director and the Board as per the provision in the Human Resource Manual.

## **2.0. THE WHISTLE BLOWER PROTECTION POLICY**

### **2.1. Introduction**

The EADEN's Organization Code of Conduct requires Employees and other volunteers to observe high standards of ethics and integrity in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

### **2.2. Objectives of the Whistle Blower Policy**

The objectives of the EADEN's Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or audit matters by Employees, Executive Director, Officers, and other stakeholders of the organization on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of Executive Director, Employees and Volunteers reporting concerns from retaliatory action

## **2.3. Application of the Policy**

This Whistleblower Protection Policy applies to all of the Organization's staff, whether full-time, part-time, or temporary employees, to all volunteers, to all who provide contract services, and to all officers and Executive Director, each of whom shall be entitled to protection.

## **2.4. Reporting Responsibility**

A protected person shall be encouraged to report information relating to illegal practices or violations of policies of the Organization that such person in good faith has reasonable cause to believe is credible. Information shall be reported to the Executive Director unless the report relates to the Executive Director, in which case the report shall be made to the Chairperson of the Board which shall be responsible to provide an alternative procedure.

Anyone reporting a Violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred.

## **2.5. Anonymous reporting**

Individuals wishing to protect their identity may report fraud anonymously. For anonymous reports, a report number and code are used to allow the individual making a complaint to follow up for a response and to check if the assessing officer has requested further information.

However, it can be more difficult to assess and investigate anonymous allegations. Therefore, individuals wishing to make a report are encouraged to provide their contact details. The investigating Team will treat information received sensitively, and will limit disclosure of identifying information of the reporting individual to the maximum degree possible.

## **2.6. Investigating Information**

The Executive Director/The Chairperson of the Board shall promptly Institute investigation into each such report and prepare a written report to the Board of Directors. In connection with such investigation all persons entitled to protection shall provide the Executive Director/ The Chairperson of the Board with credible information. All actions of the Investigating Team in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all persons entitled to protection.

## **2.7. Protection against retaliation for reporting (“Whistleblower” protection)**

No person entitled to protection shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that he or she is the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy.

Any individual within the Organization who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation is subject to disciplinary action, including termination of his/her employment or volunteer status and other parties not including Staff and volunteers shall have legal actions instituted.

## **2.8. Dissemination and Implementation of the Policy**

This Policy shall be disseminated in writing to all affected parties. The Organization shall adopt procedures for implementation of this Policy, which may include:

- (1) documenting reported Violations;
- (2) working with legal counsel to decide whether the reported Violation requires review by the Investigating Team or should be directed to another person or department;
- (3) keeping the Board of Directors informed of the progress of the investigation;
- (4) interviewing employees;
- (5) requesting and reviewing relevant documents, and/or requesting that an auditor or counsel investigate the complaint; and
- (6) preparing a written record of the reported violation and its disposition, to be retained for a specified period of time of not less than 24months.

The procedures for implementation of this Policy shall include a process for communicating with a complainant about the status of the complaint, to the extent that the complainant’s identity is disclosed, and to the extent consistent with any privacy or confidentiality limitations.

## **2.9. Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in disciplinary action, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

## **3.0. THE RISK MANAGEMENT POLICY**

### **3.1 Preamble**

Risk management is an integral part of the EADEN approach to decision-making and accountability. Risk management comprises the culture, processes and structures that are directed towards the effective management of potential opportunities and adverse effects within EADEN's operational environment.

EADEN is a donor funded organization and as such manages several programs and activities often delivered in high-risk environments funded by different donors. The manner in which EADEN performs this important role can significantly affect its reputation and trust among donors, partners and beneficiary communities served by the Organization.

Risk is inherent in all EADEN's functions. All EADEN personnel are responsible for managing the risks that relate to their particular area of work. Risks should be managed in a way that derives the best outcomes for EADEN and its stakeholders.

The aim of this policy is not to eliminate risk. It is to assist EADEN Board, Management and the Staff to manage the risks involved in all the organization's activities in order to maximize opportunities and minimize adverse consequences of the risk. Effective risk management requires:

- Identifying and taking opportunities to improve performance as well as taking action to avoid or reduce the chances of something going wrong;
- A systematic process that can be used when making decisions to improve the effectiveness and efficiency of performance;

- Forward thinking and active approaches to management;
- Effective communication;
- Accountability in decision making;
- Balance between the cost of managing risk and the anticipated benefits.

## 3.2 Background to Risk Management

Risk can be defined as the chance of something happening that may have an impact on the achievement of objectives. Risk is measured in terms of consequences and likelihood combined to arrive at a risk rating from Low to Very High. Risk management is therefore, defined as the culture, processes and structures that are directed towards realizing potential opportunities whilst managing adverse effects.

The concept of managing risk is an integral part of the accountability requirements at all levels in EADEN. An effective risk management system will safeguard EADEN's interests and ensure the best use of its resources. Recognition of risk management as a central element of good corporate governance, and as a tool to assist in strategic and operational planning has many potential benefits in the context of the changing operating environment of EADEN's core business.

## 3.3 Risk Management Policy Statement

All EADEN personnel have a responsibility to ensure that the risks relating to their particular area of work are managed to ensure the best outcome is achieved. All staff of EADEN shall receive training on implementing risk management practices.

## 3.4 Elements of Risk Management Process

EADEN shall manage risk in accordance with the following main elements of the risk management process:

- **Communicate and consultation**: Liaise with internal and external stakeholders as appropriate at each stage of the risk management process and concerning the process as a whole.
- **Establish the context**: Define the basic parameters within which risks must be managed and set the scope for the rest of the risk management process. The context includes EADEN's external and internal environment and the purpose of the risk management activity.



- **Identify risks:** This step seeks to identify the risks to be managed.
- **Analyze risks:** Identify and evaluate existing controls. Determine consequences and likelihood and hence the level of risk. This analysis should consider the range of potential consequences and how these could occur.
- **Evaluate risks:** Compare estimated levels of risk against pre-established criteria and consider the balance between potential benefits and adverse outcomes. This enables decisions to be made about the extent and nature of treatments required and about priorities.
- **Treat risks:** Develop and implement specific cost-effective strategies and action plans for increasing potential benefits and reducing potential costs. Allocate responsibilities to those best placed to address the risk and agree on target date for action.
- **Document, monitor and review:** Each stage of the risk management process must be documented. It is necessary to monitor the effectiveness of the risk management process. This is important for continuous improvement. Risks and the effectiveness of treatment measures need to be monitored to ensure changing circumstances are taken into consideration.

### **3.5 Responsibilities for Managing Risks**

The following responsibilities shall be assumed by staff for the implementation of effective EADEN-wide risk management:

- The Executive Director is responsible for the implementation and maintenance of sound risk management throughout the organization. In carrying out this responsibility, the Director should review the adequacy of internal controls to ensure that they are operating effectively and are appropriate for achieving the organizations goals and objectives. The Executive Director should put in place mechanisms that promote the culture of risk management practices and encourage and empower personnel in the management of risk.
- The Internal Auditor, Treasurer or Finance Committee of the Board is responsible for oversight and for providing corporate assurance on the adequacy of risk management procedures across EADEN. The Committee assists this through: risk-based audit approach; monitoring and review of risk management policies and

procedures and control structures; identification of fraud risks; and delivery of risk management awareness and guidance materials.

- Program and Project Officers should complete a risk assessment when developing new programs or Project strategies.
- Activity Officers should ensure risk management plans are completed for all activities.
- Activity/Contract Officers should ensure that all Partners and Contractors providing goods and services to EADEN adhere to risk management requirements in the relevant contracts.
- Officers at all levels are to create an environment where managing risk forms the basis of all activities.

#### **4.0. ADMINISTRATION AND INTERPRETATION OF THESE POLICIES**

The Executive Director of EADEN is responsible for the administration, revision, interpretation, and application of these policies. The policies will be reviewed annually and revised if need be.

## **5.0. APPROVAL**

This Fraud, Whistle Blower Protection and Risk Management Policy of the Eastern Archdiocesan Development Network is issued with my approval on this;

Day-----of-----20-----

**His Grace, Dr. Emmanuel Obbo**  
**ARCHBISHOP**  
**TORORO ARCHDIOCESE**