



POLICY DOCUMENT REF. NO: 0002

## YERELDEN KALKINMA DERNEĞİ Fraud Policy

### Introduction

In today's world, fraud, bribery, and corruption pose significant threats to all organizations, including civil society organizations and associations. Such illegal activities not only result in financial losses for the affected entities but also damage their reputation and undermine public trust. As Yerelden Kalkınma Derneği, we are committed to combating fraud, bribery, and corruption by upholding the principles of integrity, transparency, and accountability.

This policy document outlines the methods and processes through which our association addresses fraud, bribery, and corruption while defining the standards of conduct expected from all our employees and members. Our goal is to maintain high ethical standards in all our activities and fulfill our responsibilities to the public and stakeholders.

Our policy has been prepared in alignment with the Turkish Penal Code and other relevant legal regulations. All members and employees are expected to fully comply with the provisions of this policy and immediately report any potential violations to senior management.

### Purpose of the Policy

The primary objective of this policy is to identify, prevent, and effectively combat the risks of fraud, bribery, and corruption within Yerelden Kalkınma Derneği. The policy serves as a guide for all members and employees of the association to avoid such unethical and illegal activities. Additionally, it outlines the steps to be taken in the event of any fraud, bribery, or corruption incidents, aiming to protect the association's reputation and ensure legal compliance.

To achieve these objectives, the policy focuses on:

- Ensuring the adoption of the principles of integrity, transparency, and accountability in all activities within the association,
- Raising awareness among all employees and members through regular training and education on these matters,
- Establishing effective control mechanisms to proactively identify and prevent potential instances of fraud, bribery, and corruption,
- Guaranteeing that any violations can be promptly reported and transparently investigated.

### Scope of the Policy

This policy applies to the board members, employees, volunteers, and all individuals acting on behalf of Yerelden Kalkınma Derneği. Additionally, all suppliers, consultants, and business partners in partnership with the association are expected to comply with the provisions of this policy.

The individuals covered under this policy are obligated to adhere to its principles in all activities of the association. The policy encompasses a wide range of operational processes, from financial management to resource utilization.

Even if the association conducts activities in different geographic regions or beyond national borders, the principles of this policy remain applicable in all circumstances. Accordingly, operating in compliance with local laws in all jurisdictions where the association is active is critical to maintaining the high ethical standards established by this policy.

### Basic Principles





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**Integrity:** Complete honesty and accuracy are fundamental in all association activities. Members and employees must avoid unethical actions aimed at personal gain or providing undue advantage to the association.

**Transparency:** All tasks and processes must be conducted openly and traceably. Financial procedures and decision-making mechanisms should be executed in a manner that is understandable and accessible to stakeholders.

**Accountability:**

Every employee and member must be accountable for the responsibilities they undertake. Decisions and actions must be justified, and explanations should be provided when necessary.

**Education and Awareness:** The association will regularly organize training sessions and informational meetings on ethical standards and policies. Enhancing the knowledge and awareness of members and employees is a priority.

These principles are designed to uphold and maintain Yerelden Kalkınma Derneği's high ethical standards. Every member and employee is committed to acting in accordance with these principles and bearing the responsibility of safeguarding the association's reputation.

### Definitions of Fraud, Bribery and Corruption

**Fraud:** Fraud is the use of deceptive methods by an individual or organization to gain unfair or illegal advantage. This often involves misrepresentation or concealment of facts. Examples of fraud include forging documents, impersonation, and financial irregularities. According to the Turkish Penal Code, fraud is defined as obtaining unlawful gain by causing harm to an individual or institution through deceptive actions.

**Bribery:** Bribery involves offering or receiving material or immaterial benefits, either directly or indirectly, to influence an individual in a position of authority to neglect their duties or violate laws. This typically pertains to public officials or decision-makers in the private sector. Bribery undermines impartiality and objectivity, leading to unjust advantages. Under the Turkish Penal Code, giving or receiving bribes is classified as a serious crime and is subject to severe penalties.

**Corruption:** Corruption refers to the misuse of authority and responsibilities by an individual in the public or private sector for personal or institutional gain through illegal or unethical means. This encompasses not only bribery but also embezzlement, abuse of power, favoritism, and exploitation. Corruption damages institutional integrity, leads to loss of trust, and obstructs the effective use of public resources. In Turkey, combating corruption is addressed through legal regulations and national strategies.

The above definitions and examples of offenses are provided to ensure that all members of the association are aware of these concepts. This awareness is crucial for identifying and responding appropriately and promptly to cases of fraud, bribery, and corruption

### Fraud, Bribery and Corruption Board

The committee was established to ensure the safety of all members, employees, and individuals acting on behalf of Yerelden Kalkınma Derneği against unlawful acts such as fraud, bribery, and corruption. It consists of 4 members: 3 principal and 1 alternate. The committee members were elected by a majority vote during the Board of Directors (BoD) meeting dated December 6, 2024, and numbered 16.

- **Chair:** Özlem ÖZTÜRK
- **Vice-Chair:** Emin GİTMEZ
- **Principal Member:** Cansu GENÇ
- **Alternate Member:** Eyyüp BULUT

Any changes to the committee members require a decision from the BoD meeting.

### Roles and Responsibilities of the Committee:





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- **Policy Development:** Formulating and updating policies on fraud, bribery, and corruption.
- **Implementation and Monitoring:** Ensuring the effective implementation of these policies in the association's activities and conducting regular audits.
- **Training and Awareness:** Providing regular training and raising awareness among members and employees about fraud, bribery, and corruption.
- **Reporting and Intervention:** Investigating reports of fraud, bribery, and corruption violations, intervening when necessary, and ensuring support for affected individuals.

### Obligations

All members, employees, and individuals acting on behalf of Yerelden Kalkınma Derneği are obligated to comply with anti-fraud, anti-bribery, and anti-corruption policies. These obligations are also supported by the legal framework provided by the Turkish Penal Code and other relevant laws. Any awareness of illegal activities must be promptly reported to the association's management.

The Fraud, Bribery, and Corruption Prevention Committee is responsible for investigating reports of policy violations and notifying the relevant legal authorities. If you encounter any concerns or suspicions, you can contact Yerelden Kalkınma Derneği representatives via [support@yereldenkalkinma.com](mailto:support@yereldenkalkinma.com).

### Procedure in Case of Violation

The procedures to be followed in the event of any allegations or suspicions of fraud, bribery, or corruption are structured to align with both association policies and legal regulations:

1. **Reporting:** Any member or employee who becomes aware of a suspected violation must promptly report the situation to the relevant management unit.
2. **Investigation:** All evidence obtained during the investigation process is carefully reviewed. Based on the available information, the validity and seriousness of the allegation are assessed.
3. **Request for Written Statement:** A written statement about the incident and circumstances is requested from the member involved in the allegation. The individual is given 5 days to submit the statement. Once the statement is received, all relevant information and documents are evaluated by the committee.
4. **Legal Action:** If the violation is confirmed, disciplinary actions are taken against the involved person(s). Additionally, if the act constitutes a criminal offense under the Turkish Penal Code, a formal complaint is filed with judicial authorities.
5. **Corrective Measures:** Necessary measures and procedural changes are implemented to prevent the recurrence of such violations. Furthermore, awareness-raising training and informational activities are conducted across the association.

These procedures are designed to promote adherence to ethical standards among all individuals within the association and to prevent violations. In accordance with both internal regulations and legal obligations, appropriate actions are decisively taken against individuals involved in fraud, bribery, or corruption.

### Training and Awareness

Yerelden Kalkınma Derneği is committed to enhancing education and awareness in its fight against fraud, bribery, and corruption. Under this policy, regular training programs and awareness campaigns will be organized to elevate the knowledge and consciousness of association members and employees.

#### Training Programs:

At least once a year, these training sessions will address legal requirements, association policies, and ethical behavior standards related to fraud, bribery, and corruption.

#### Informational Materials:





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Guidelines, posters, and brochures outlining the policies will be distributed to ensure they reach all members and employees.

**Awareness Activities:**

Workshops, seminars, and meetings will be organized to foster widespread awareness throughout the association.

These efforts aim to ensure that all employees, members, and stakeholders of the association are vigilant and informed about fraud, bribery, and corruption.

**Conclusion**

As Yerelden Kalkınma Derneği, we declare our commitment to the principles of integrity, transparency, and accountability. This policy document represents our dedication to upholding high ethical standards in all our activities.

In conclusion, Yerelden Kalkınma Derneği adopts a proactive approach in combating fraud, bribery, and corruption and takes all necessary precautions to prevent such activities within the association. Administrative and legal processes will be effectively implemented to ensure such actions do not occur or reoccur.

We expect all our members and employees to comply with this policy and thank you for your cooperation in fostering a culture of integrity and trust.

