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Cambodian Center for Human Rights

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ANTI-FRAUD AND CORRUPTION POLICY



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Version	Date	Update Description	Approved by
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CCHR ANTI-FRAUD AND CORRUPTION POLICY

1. Introduction

The Cambodian Center for Human Rights (“CCHR”) has a vision of a peaceful Cambodia in which all people can enjoy the fundamental human rights to which they are entitled, all are subject to the rule of law without impunity, all are treated equally without discrimination, all are empowered to participate fully in the democratic process, and all can share in the benefits of Cambodia’s sustainable economic development. To support this vision, CCHR is committed to integrity, transparency, and accountability in all its work. Fraud, bribery, and corruption undermine human rights and weaken public trust. The Anti-Fraud and Corruption Policy (“the Policy”) outlines the key principles and procedures for preventing, detecting, reporting, and responding to such misconduct across CCHR’s operations and partnerships.

Given the sensitive nature of human rights work and the vulnerability of the many communities that CCHR serves, the organization maintains safe and confidential channels for reporting concerns. Staff, beneficiaries, partners, and suppliers can raise concerns about fraud, corruption, or other unethical behavior without fear of retaliation. These mechanisms help ensure a culture of honesty, responsibility, and ethical conduct.

The Policy complements existing CCHR policies, including those on Code of Conduct, Conflict of Interest, Procurement, Financial Management, Human Resources, Data Protection, and Whistleblowing. Together, these frameworks strengthen CCHR’s organizational integrity, protect resources, build public trust, and ensure that the organization’s work remains ethical, effective, and aligned with best practices.

2. Definitions

- **Fraud** – Intentional deception to misuse assets or gain an improper benefit. Includes theft, falsified documents, fraudulent payments, payroll schemes, and misuse of CCHR property.
- **Corruption** – Abuse of entrusted power for private gain, including bribery, kickbacks, collusion, bid rigging, nepotism, and favoritism.
- **Bribery** – Giving, offering, requesting, or accepting anything of value to influence a decision. Includes facilitation payments, all of which are prohibited.
- **Conflict of Interest** – When personal or external interests could improperly influence (or appear to influence) professional judgment. It can be actual, potential, or perceived.
- **Facilitation Payments** – Unofficial payments made to speed up routine processes (e.g., processing documents, issuing invoices). These are a form of bribery and are not allowed.
- **Extortion** – Obtaining money or benefits through threats, coercion, or misuse of authority.
- **Whistleblower** – Anyone who reports suspected wrongdoing in good faith through approved channels.
- **Third Parties** – External individuals or entities acting for or on behalf of CCHR, such as partners, suppliers, consultants, and grantees.
- **Tipping off** – Warning someone that they are being investigated, which could help them to hide or destroy evidence.
- **Gifts** – Anything of value that is given without payment—such as items, money, or hospitality—that could influence or appear to influence decisions.

3. Purpose, Principles, and Values

3.1 Purpose

The purpose of the Policy is to protect CCHR's people, resources, beneficiaries, and reputation by ensuring strong safeguards against fraud and corruption. It clearly outlines the responsibilities of staff and partners, the preventive controls in place, and the reporting and investigation procedures to follow when concerns arise. Through these measures, the Policy aims to promote a culture of ethics, transparency, and accountability across all CCHR operations.

3.2 Principles & Values

- **Zero tolerance:** CCHR does not accept any form of fraud, bribery, or corruption under any circumstances.
- **Legality and ethics:** All staff and partners must follow applicable laws, donor requirements, and CCHR's internal policies at all times.
- **Accountability:** Everyone is responsible for using resources properly, following internal controls, and documenting decisions clearly.
- **Fairness and due process:** All allegations are examined impartially, consistently, and without bias to ensure fair treatment for everyone involved.
- **Confidentiality and protection:** Reports are handled discreetly, and whistleblowers are protected from retaliation or any negative consequences.
- **Continuous improvement:** CCHR uses lessons learned from previous cases and reviews to strengthen controls, improve training, and build a stronger culture of integrity.

4. Scope of the Policy

This Policy applies to all individuals who work for, represent, or act on behalf of CCHR. Specifically, it covers:

- All CCHR employees, as defined in the Employment Policy, including full-time, probationary staff, consultants, interns, and volunteers engaged by CCHR in any capacity.
- Contractors and service providers are hired by CCHR, regardless of the duration or nature of their engagement.
- Any person participating in CCHR's work, programs, or activities, including partners or collaborators.

As a condition of engagement, all third parties are required to acknowledge and comply with this Policy and all related CCHR policies to ensure consistent standards of integrity and accountability.

5. Roles and Responsibilities

- **Complaint Focal Person:** They help ensure staff follow policies, report concerns, support compliance checks or investigations, and act as the link between their team and the compliance department.
- **Finance & Procurement:** Finance and Procurement teams enforce key control measures, including segregation of duties, reconciliations, budget-to-actual reviews, supplier due diligence, and competitive procurement processes. They also conduct spot checks or monitor financial and procurement red flags such as duplicate payments or unusual vendor activity.

- **Project Coordinators:** Project Coordinators model ethical behavior, implement appropriate project-level controls, and ensure staff are aware of fraud prevention practices. They must report any suspected wrongdoing immediately.
- **All Staff:** All staff and affiliated individuals are required to comply with this Policy, complete mandatory training, and declare any conflicts of interest. They must report suspicions promptly, preserve relevant evidence, and cooperate fully with investigations.
- **Suppliers and Contractors:** Suppliers must adhere to anti-fraud provisions in their contracts, maintain proper records, and cooperate with CCHR's reviews or investigations. They are also responsible for reporting any suspected fraud or corruption involving CCHR funds or activities.
- **Management Committee:** The Management Committee ("MC") is mainly responsible for implementing preventive controls and mitigating risks within the organization. They ensure staff complete mandatory training and submit annual Conflict of Interest declarations. The MC members must promptly escalate allegations in accordance with this Policy.
- **Board of Directors:** The Board approves the Policy and sets the overall tone for integrity within CCHR. It oversees major fraud or corruption investigations and reviews significant risks. The Board of Directors also receives periodically aggregated updates during board meetings. The Board of Directors will intervene in a case should any member(s) of the MC have any conflict of interest or be suspected of fraud.

6. Fraud Risk Assessment

CCHR conducts annual fraud and corruption risk assessments to identify, analyze, and prioritize risks that may affect its operations, resources, beneficiaries, and reputation. This process examines where fraud or corruption is most likely to occur, how significant the impact could be, and what vulnerabilities exist within financial, procurement, HR, program, IT, and governance functions. By mapping these risks, CCHR ensures that potential threats are recognized early and addressed proactively.

Each identified risk is evaluated through a structured methodology that considers both likelihood and impact, compares inherent and residual risk, and tests the effectiveness of existing controls. This includes reviewing whether controls are well-designed, consistently applied, and able to prevent or detect misuse of resources. Where gaps exist, CCHR develops targeted action plans with assigned groups and timelines to strengthen prevention and detection measures across the organization.

The assessment is conducted at least annually and updated whenever new projects, donors, or operational contexts introduce additional risks. Results are documented in a Fraud Risk Register, supported by control testing records and indicators such as unusual vendor activity, missing documentation, or inconsistent financial patterns. Through ongoing monitoring and improvement, CCHR maintains a strong, transparent, and accountable system that safeguards its mission and promotes ethical conduct at every level.

7. Reporting Suspected Fraud

CCHR encourages all staff, suppliers, and third parties to report any suspected fraud or corruption as early as possible and in good faith. Reporting concerns is a responsibility shared across the organization, and CCHR strictly prohibits retaliation against anyone who raises a concern in good faith. To ensure safe and accessible reporting, CCHR provides several approved channels: reporting to the immediate supervisor or the MC. For cases where the Management Committee may be implicated, it

is possible to use the independent whistleblowing channel (such as a hotline)017 505050 or email: info@cchrcambodia.org). Anonymous reporting is allowed, legally permissible, and technically feasible, and all reports will be handled confidentially.

When submitting a report, individuals are encouraged to provide clear information, including dates, documents, evidence, the names of those involved, and any potential witnesses. This helps CCHR assess the concern quickly and accurately. Reporters should focus on sharing what they know, not making assumptions or investigating themselves.

If you suspect fraud, it is important to take immediate and appropriate action: do not confront the person involved, do not try to investigate the matter, and do not alter or remove any documents or records. Preserving all information exactly as it will help ensure a fair and thorough review. Finally, reporters must keep the matter confidential and avoid discussing it with anyone who is not part of the official reporting or investigation process .

8. Investigating Suspected Fraud

When a fraud allegation is reported, the complaint focal person records it in the Case Register. A Preliminary Assessment—usually completed within 10 working days— is completed, reviewing whether the allegation is credible, what risks are involved, and whether a full investigation is needed. Cases may be closed if unsubstantiated, referred to the Management Committee for process improvements, or escalated to a formal investigation (Anex 6 — Case Intake Form).

If a case is upgraded, an independent and impartial investigation team (internal or external) is appointed. This team develops an investigation plan and gathers evidence through interviews, document reviews, financial checks, site visits, or digital analysis. All evidence is handled securely, and access is limited. If necessary, temporary non-punitive steps—such as administrative leave or suspending systems may be taken to protect the process.

At the end of the investigation, the Management Committee issues a factual report stating whether the allegation is substantiated, partially substantiated, or unsubstantiated. The Management Committee then decides on appropriate actions, including sanctions, recovery of losses, donor notifications, or improvements to internal controls.

If the case involves the Management Committee members, the final decision is made by the Board of Directors. External reporting to donors or competent authorities may occur where required.

9. Sanctions and Related Measures

When an investigation confirms wrongdoing, CCHR may apply a range of corrective and disciplinary measures depending on the role and responsibilities of the individuals or entities involved. For staff, it may include written warnings, suspension, demotion, or termination of employment. For third parties such as suppliers, service consultants, or partners, CCHR may impose contractual measures, including corrective action plans, payment suspension, contract termination, or exclusion from future engagements.

In addition to disciplinary and contractual actions, CCHR may pursue financial remedies to recover losses incurred through fraud or corruption. These may include repayment of funds, set-offs against amounts owed, restitution, or other forms of recovery permitted under contracts and applicable regulations. Where necessary, CCHR may also initiate civil actions or refer the matter to competent authorities for further legal proceedings.

Beyond individual consequences, CCHR also focuses on strengthening internal systems to prevent future incidents. This may include revising procedures, enhancing internal controls, updating staff training, and integrating lessons learned into organizational practices. Sanctions and remediation actions are determined based on the severity of the wrongdoing, the intent and impact of the misconduct, and the level of cooperation shown by the individuals involved, ensuring fairness, due process, and alignment with applicable labor laws.

10. Recover losses

Recovering losses means taking all necessary steps to reclaim money or assets lost due to fraud, such as salary deductions (where lawful), vendor reimbursement, or legal recovery. The goal is to minimize financial impact, demonstrate accountability, and ensure donors see that the organization acted responsibly. All recovery actions must be documented and monitored until resolved.

11. Confidentiality

CCHR treats all fraud-related allegations, identities, and case information with strict confidentiality. Access to case records is limited to individuals with a legitimate need to know and who are directly involved in the assessment or investigation. All materials are stored securely with controlled access and retained for the required period (e.g., seven years) or as mandated by law. Any unauthorized disclosure of information, intentional or otherwise, may result in disciplinary action.

12. Communicating and Investigating Outcomes

CCHR communicates investigation outcomes carefully to protect confidentiality and comply with legal and contractual obligations. Internally, the Management Committee shares results with relevant Project Coordinators and, when necessary, the Board of Directors. Staff may also receive anonymized “lessons learned” summaries to strengthen prevention and improve internal controls.

Externally, CCHR informs donors and competent authorities in line with contractual or legal requirements. Any public statements are issued only by an authorized spokesperson and follow appropriate legal and communications review to ensure accuracy and protect privacy.

Whistleblowers receive an acknowledgment of their report and, where possible, limited updates on the case's status. These updates are provided without revealing confidential information or compromising the integrity of the investigation or due process.

13. Whistleblowing Mechanism

CCHR provides a secure and independent whistleblowing mechanism that allows staff and partners to report suspected fraud, corruption, or other wrongdoing through multiple channels, including email, hotline, or physical mailbox. Anonymous reports are accepted where possible. All cases are logged, reviewed, and tracked until closure.

CCHR strictly prohibits retaliation against anyone who reports concerns or participates in an investigation in good faith. Retaliation—such as threats, harassment, or discrimination—is a policy violation and must be reported immediately.

The mechanism ensures confidential handling of all reports and supports corrective action to prevent future incidents, reinforcing CCHR's commitment to transparency and accountability.

14. Information and Training

CCHR ensures that all staff receive essential guidance on ethics and integrity from the beginning of their employment. Mandatory onboarding covers key topics such as ethical conduct, conflicts of interest, gifts and hospitality rules, procurement integrity, and reporting responsibilities. This foundation helps staff understand their obligations and the standards expected across the organization.

To maintain awareness and reinforce good practices, CCHR provides annual refresher training through learning modules or workshops, often accompanied by short knowledge checks. Staff working in higher-risk areas—such as finance, procurement, grant management, and field operations—receive more in-depth, scenario-based training tailored to their roles and exposure to fraud risks.

CCHR also raises awareness among partners and suppliers through contractual anti-fraud clauses, briefings, and demand support. Organization-wide reminders, posters, intranet content, and red-flag checklists help maintain continuous awareness and promote a culture of vigilance and accountability.

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