

NEEDS MAP

Fraud, Bribery and Corruption Policy Document

Needs Map

Needs Map is a social cooperative that brings together those in need with individuals, institutions and organizations that want to support them. In this context, it collects and verifies needs from individuals, institutions and civil society organizations and facilitates the matching of these needs with appropriate support through its map-based technology. At the same time, it undertakes an important mission in bringing together real needs and resources in humanitarian aid activities.

Policy Statement

Directors or officers are responsible for dealing promptly and fairly with any suspicion of fraud, bribery or corruption when brought to their attention, whether in writing or in writing. Directors or officers must take all complaints or concerns seriously and ensure that any such conduct is reported immediately. They must take appropriate action to prevent retaliation or repetition of the prohibited conduct after a complaint is made or following any investigation.

Inappropriate behaviors that include fraud, bribery, and corruption indicate a major lack of transparency and accountability, harm the people supported, and jeopardize the reputation of the institution. Needs Map considers any inappropriate behaviors that include fraud, bribery, or corruption by a person who contacts Needs Map to be behaviors that will never be accepted. Needs Map takes all suspicions and complaints about fraud, bribery, or corruption that are brought to its attention seriously. All employees and managers are responsible for complying with this policy and reporting any persons, incidents, or suspicions that they believe violate the policy. Those authorized by Needs Map in this regard are required to investigate allegations of fraud, bribery, or corruption and take appropriate disciplinary action.

Needs Map members, founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers and volunteers are obliged to report any persons or events that they believe violate the fraud, bribery and corruption policy to the focal person determined by Needs Map or to the e-mail address etik@ihtiyacharitasi.org.

1. Introduction

This "Fraud, Bribery, Corruption Policy" was created for all members, founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers, volunteers of Needs Map to become conscious, create awareness and internalize the existing rules and policies regarding the Fraud, Bribery and Corruption Policy. Within the scope of these rules, it is expected that the values produced will create a corporate culture. The Fraud, Bribery and Corruption Policy Document is the public declaration of Needs Map.

2. Purpose

The Fraud, Bribery and Corruption Policy constitutes the basis for the institution to be accountable, fair and transparent in its work. Within this scope, it clearly states the measures and interventions regarding fraud, bribery and corruption in the Needs Map activities. It undertakes to operate an effective investigation and sanction mechanism in case of allegations or complaints regarding this issue.

3. Scope

Needs Map's Fraud, Bribery and Corruption Policy is valid for all members, founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers and volunteers in all situations, regardless of place and time.

4. Responsible Parties

While Needs Map Founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers, and volunteers are responsible for the implementation of this policy; monitoring whether the policy is implemented or not, and the procedures to be followed or actions to be taken when it is not implemented are the responsibility of the focal persons to be appointed by Needs Map.

This policy document contains the ethical values and principles that the parties and each employee, founder, board of directors, members, volunteers, interns, and all institutions and organizations that Needs Map works with must comply with. Needs Map founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers, and volunteers accept the obligation to act in accordance with this policy document based on the principle of honesty and sense of responsibility.

5. Definitions

Fraud: Actions taken by a person to obtain financial gain by deceiving another person or institution through fraudulent or deceptive methods.

Embezzlement: Improperly using funds, property, resources or other assets belonging to Needs Map for one's own personal gain.

Conflict of Interest: A conflict between different interests or benefits that a person or organization has. This usually occurs when a person's personal or financial interests conflict with the interests of the organization or community for which they work during a decision-making process.

Collusion: Improperly colluding with others to circumvent, undermine, or ignore Needs Map's rules or policies.

Brand Fraud: Dishonestly using Needs Map's name, brand or documentation for personal or private gain.

Fraud: Actions taken by a person to obtain financial gain by deceiving another person or institution through fraudulent or deceptive methods.

Nepotism: Using employment to improperly benefit or gain financial gain from friends, relatives, or other associates.

False invoicing: Knowingly creating or using invoices that are false in any way.

Forgery: Creating a false document or altering an existing document to make any information in the document false or misleading; often with the effect of depriving the organization of resources, money and/or assets.

Expense Fraud: The dishonest use of the expense system to pay money or other benefits to which the recipient is not entitled.

Payroll Fraud: Dishonestly manipulating the payroll system to make unauthorized payments.

Bribery: Asking for an unfair gain, directly or indirectly, in order to provide an illegal advantage or speed, to obtain a benefit in the form of goods or money from this, to offer, accept, promise or reward them for behaving improperly, or to create an interest in which the recipient will act improperly by accepting the advantage. In order for a bribe to be a bribe, the result or reward for

which the bribe is offered or given never has to actually occur; the promise of such a result/reward is sufficient.

Corruption: Abuse of entrusted power or position for personal gain. Dishonestly accepting, obtaining, or attempting to obtain a gift or consideration.

Facilitation Payment: making small, informal payments, usually made to secure or expedite a routine or necessary action.

Bribery: A benefit in the form of goods or money obtained by a person directly or indirectly requesting or accepting an unfair gain in order to provide an illegal advantage or speed.

False invoicing: Knowingly creating or using invoices that are false in any way.

Forgery: Creating a false document or altering an existing document to make any information in the document false or misleading; often with the effect of depriving the organization of resources, money and/or assets.

Corruption: Abuse of entrusted power or position for personal gain. Dishonestly accepting, obtaining, or attempting to obtain a gift or consideration.

6. Needs Health Workers within the Scope of the Fraud, Bribery and Corruption Code of Conduct;

- Does not improperly misappropriate funds, property, resources or other assets belonging to Needs Map for his or her own personal gain.
- Not share institution rules, policies, or confidential information or collaborate improperly with others (e.g., sharing a tender amount to reduce it below a certain threshold, colluding).
- Does not use his/her position on the Needs Map inappropriately for personal gain. (For example, obtaining access to confidential information to ensure the transfer of material or confidential information, or unduly influencing the organization with the intent to gain resources, money and/or assets from it.)
- Needs Map does not show favoritism in its employment processes.
- Does not intentionally enter false or misleading information into accounts or financial records. (For example, entering incorrect returns or voids at the cash register in a retail

store.)

- Does not engage in false billing or knowingly enter false or misleading information in accounts or financial records.
- It does not manipulate the expense system in order to make the recipient pay what he/she deserves in return for the service received.
- It does not manipulate the expenditure system in order to provide aid or support to which the beneficiary is not entitled.
- Does not falsely manipulate the payroll system to make unauthorized payments (e.g., creating "fake persons" to appear to work for the organization or increasing a particular person's salary).
- Will not misappropriate the name, brand or documentation of Needs Map for personal or private gain.
- Does not knowingly avoid paying taxes or duties.
- Will not threaten or retaliate against another person who refuses to commit a bribery offence or raises concerns under this policy.
- Does not provide false or incomplete information that could negatively impact the performance of a person's position. For example, does not contribute to covering up a conflict of interest.
- Do not accept a payment, gift or hospitality from a third party, including government officials, representatives or other politicians, with the expectation that some advantage will be provided to them or anyone else in return.
- Does not promise or offer to make payments, give gifts or promotions in the expectation or hope of obtaining a business advantage or to reward an existing business advantage.
- Does not take/give inappropriate fund shares or commissions in the face of a situation.
- Does not abuse his/her position, authority and power in the institution in a way that would cause corruption for his/her own interests.
- Facilitation payments are not made in advance to a person authorized to expedite or

facilitate a routine, necessary action.

- He or she does not derive a tangible personal benefit when a close family member or an organization for which a family member works has a financial or other interest in a firm being considered for a contract.

7. Notification and Reporting Mechanisms

In case of violation of the rules of conduct against fraud, bribery and corruption, the notification and reporting mechanisms of Needs Map must be used. All members of Needs Map, founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers and volunteers are obliged to report concerns regarding fraud, bribery and corruption. Needs Map is committed to ensuring that reporting mechanisms are accessible, confidential, fair and transparent.

All members of Needs Map, founders, board of directors, employees, representatives, consultants, interns, project partners, stakeholders, service providers and volunteers can report their suspicions about sexual exploitation, abuse and harassment through a confidential reporting mechanism. A confidential reporting mechanism will be established where all stakeholders, including children, can report their suspicions.

Notifications can be made via e-mail to etik@ihtivacharitasi.org or to the focal persons determined by the Needs Map.

If a person to whom this policy applies makes a verbal complaint, the complaint must be put in writing by the focal person and the process must be followed.

In all cases, the focal person is responsible for evaluating and taking into consideration any victimization, retaliation or false accusations that may arise as a result of the notification for the individuals to whom this policy applies, and implementing the procedure regarding the situations detected.

8. Training and Capacity Strengthening

Needs Map organizes periodic trainings to regularly inform all employees, volunteers and related parties about acting in accordance with the policies to combat fraud, bribery and corruption and to provide the necessary awareness. These trainings ensure that the responsibilities and obligations related to such illegal activities are understood, the capacity of the related parties is strengthened and the procedures to be followed in case of violations are clarified. Training programs are designed and continuously updated to cover best practices, reporting processes and current legal regulations in combating fraud, bribery and corruption.

9. Review and Revision

Needs Map regularly reviews its policies against fraud, bribery and corruption and updates them when necessary. Any changes made to the policy are communicated to all stakeholders in a timely manner and their feedback is received. Stakeholder opinions and suggestions are taken into consideration to ensure that the policy is implemented more effectively and inclusively. Revision processes are carried out in accordance with relevant legal regulations and international ethical and transparency standards.