



## **Fraud Protocol Brazos Abiertos Foundation, Lima Perú**

The Brazos Abiertos Foundation, part of Youth with a Mission, focuses on restoring families to the principles of the Bible. The foundation does this through donations from third parties. Based on our Christian identity, good stewardship is an important value and we have a duty towards our donors to handle the resources entrusted to us properly and to be accountable for this.

### **Fraud**

Fraud is not just the misuse of funds. It betrays the trust of all who support us and damages the image we present as part of the body of Christ. Every form of fraud has negative consequences.

There are different forms of fraud. A few examples: not carrying out projects but declaring that they have been carried out, recording cost items while those costs have not been incurred or not using money intended for the foundation for the purpose for which it was intended. Fraud can also be: forgery, fraud, deception, corruption, theft and/or embezzlement.

It is important that we do everything we can to prevent fraud.

### **Actions to prevent fraud**

- The annual accounts and administration of the Brazos Abiertos foundation are done and checked by an external administration office.
- The annual accounts are published on the website of the Brazos Abiertos foundation.
- The supervisory board monitors income and expenditure.
- The management takes care of the payments together with the secretary
- Money flows through the bank and as little cash as possible.
- At events and collections in the church, cash donations and payments are counted by 2 employees and transferred to the management and then processed in the administration.
- Spending for special, sponsored projects is reported with the expenses and photos to the sponsor.

- Every employee and/or volunteer receives a copy of the internal regulations containing the agreements that apply to the foundation. Consider fraud involving time, goods or information.
- Every employee and/or volunteer has the duty to call others to account for behavior that deviates from the agreements in the internal regulations and to report this to management.
- Management has the responsibility to monitor employees.

## **What to do in case of fraud**

Fraud is reported to management and the supervisory board is informed.

After the report, an internal investigation will take place. If necessary, the accountant is deployed for this.

If fraud has been committed, the management and/or supervisory board will take the necessary measures. It will then be decided whether or not unjustly spent donations should be repaid.

Fraud cases are published in the foundation's annual report.

The fraud protocol will be published on the website [www.brazosabiertos.net](http://www.brazosabiertos.net) and will be sent to all employees and volunteers of the foundation.