BAZI ALTERNATİFLER (BAZALT) YOUTH ASSOCIATION
ANTI-FRAUD POLICY

1. Purpose:

The purpose of the Anti-Fraud Policy is to ensure that measures to prevent, identify, report, and address fraud are established in all processes of Bazı Alternatifler (BAZALT) Youth Association, including its activities, projects, financial transactions, and administrative practices. The Association undertakes to perform its activities fairly, transparently, honestly, and in accordance with applicable legislation and ethical principles.
This policy aims to protect the Association's resources, donations, grants, beneficiaries, and stakeholders against fraudulent conduct; to reduce opportunities for fraud through appropriate controls; and to ensure that suspected incidents are examined and addressed in a timely, confidential, and impartial manner.

2. Scope:

2.1. The Anti-Fraud Policy covers the members of the Board of Directors of Bazı Alternatifler (BAZALT) Youth Association, association employees, association volunteers, project personnel, cooperating partners and their employees, suppliers and service providers, consultants, and persons or institutions authorized to act on behalf of the Association.

3. Basis:

- Turkish Penal Code
- Code of Criminal Procedure
- Turkish Civil Code and applicable legislation governing associations
- Relevant provisions of grant agreements and donor rules

4. Definitions:

What is fraud?

Fraud is an intentional act or omission involving deception, concealment, false representation, or abuse of trust in order to obtain an unlawful or improper benefit or to cause financial or other loss to the Association, its donors, beneficiaries, or third parties.

What are fraudulent activities?

Fraudulent activities may include, but are not limited to:

- Falsified invoices, receipts, expense claims, or financial records,
- Misappropriation or unauthorized use of project funds or assets,
- False statements in procurement, recruitment, reporting, or grant applications,
- Duplicate payments, fictitious suppliers, or inflated costs,
- Manipulation of attendance records, deliverables, or supporting documents,
- Concealment of conflicts of interest or collusion for improper benefit.

5. Duties and Responsibilities:

5.1. Board of Directors

The Board of Directors is authorized and responsible for the overall supervision, implementation, monitoring, and updating of the Anti-Fraud Policy, the establishment of preventive internal controls, and the determination of reporting, review, and sanction mechanisms when fraud is suspected or established.

5.2. Members and Volunteers of Bazı Alternatifler (BAZALT) Youth Association

Members and Volunteers are responsible for:

- Complying with the policies and internal controls established by the Board of Directors,
- Performing activities in compliance with applicable law, project rules, and ethical requirements,
- Promptly reporting suspected fraudulent conduct or irregularities to the Supervisory Board,
- Safeguarding records, funds, equipment, and information entrusted to them.

5.3. Companies and Business Partners from Which Goods and Services Are Purchased and to Which They Are Sold

Companies, suppliers, service providers, and business partners must comply with the principles of this Policy and applicable legal requirements. Where fraud is substantiated, appropriate action is taken, including termination of cooperation or contractual relationships in accordance with applicable law and contractual provisions.

5.3.1. Selection of Companies and Business Partners

When selecting companies and business partners, management considers ethical standards and relevant history together with experience, financial capacity, technical competence, and value for money. Adverse information relating to fraud, falsification, or misuse of funds is assessed before a business relationship is established. Management carries out the necessary checks, and the Supervisory Board reviews the adequacy of these processes during its audits.

6. Effective Date and Condition

This Anti-Fraud Policy shall enter into force upon approval by the Board of Directors of Bazı Alternatifler (BAZALT) Youth Association. The approval date and decision number shall be recorded in the Association's official decision book.

7. Policy and Implementation Principles

7.1. Fraud Prevention and Prohibition

7.1.1. Bazı Alternatifler (BAZALT) Youth Association adopts a zero-tolerance approach to intentional fraudulent conduct. Fraud can take various forms, including:

a. Forged documents and signatures,
b. Fictitious or inflated invoices,
c. Unauthorized payments or transfers,
d. Misuse of grants and donations,
e. Manipulation of tenders or quotations,
f. False expense or travel claims,
g. Misappropriation of goods and equipment,
h. False project activity or beneficiary reporting.

7.1.2. The Association undertakes to carry out its activities in a fair, transparent, accountable, lawful, and ethically responsible manner and to maintain reasonable safeguards against fraud.

7.1.3. Fraud, attempted fraud, deliberate misrepresentation, and the concealment of known fraudulent conduct are unacceptable. No employee, member, or volunteer shall be penalized for declining to participate in fraudulent activity or for reporting a concern in good faith. Retaliation against good-faith reporters is prohibited.

7.1.4. Bazı Alternatifler (BAZALT) Youth Association acts in compliance with applicable Turkish legislation and, where relevant, the contractual compliance requirements of donors and international partners.

7.2. Relations with Public Authorities

No false document, misleading declaration, fabricated supporting record, or inaccurate financial statement may be submitted to a public authority. All official applications, reports, and declarations must be supported by genuine and verifiable information.

7.3. Agreements and Tenders

Bazı Alternatifler (BAZALT) Youth Association undertakes to apply transparent and documented processes in agreements, purchasing, and public or non-public tender procedures. Bid manipulation, collusion, fabricated quotations, conflicts of interest that are not disclosed, and false delivery confirmations are prohibited.

7.4. Payments and Financial Transactions

Payments must be supported by valid documentation, appropriate authorization, and evidence of actual delivery or services performed. Unauthorised advances, duplicate reimbursements, artificial splitting of purchases to bypass approvals, and diversion of funds from approved purposes are prohibited.

7.5. Donations and Grants

Donations, grant funds, and in-kind contributions shall be used only for legitimate and approved purposes, subject to donor conditions where applicable. Misrepresentation of expenditures, beneficiary numbers, project outputs, or the source and use of funds is prohibited.

7.6. Record Keeping

The Association maintains accounting and project records in accordance with relevant legal and contractual requirements. Particular attention is given to:

- Complete, accurate, transparent, and verifiable records of payments, receipts, invoices, assets, and transactions with third parties,
- Internal controls that prevent unauthorized, unsupported, duplicate, or unrecorded transactions,
- Prohibition of falsifying, backdating, altering, destroying, or concealing documents to misrepresent a transaction.

7.7. Representation and Hospitality

Representation and hospitality activities include:

- Social Events,
- Accommodation,
- Meal Invitations.

Bazı Alternatifler (BAZALT) Youth Association may conduct reasonable and documented representation and hospitality activities to support its legitimate institutional purposes. No fictitious expense, inflated reimbursement, or personal expense may be recorded as an Association expense. Supporting documentation and prior approvals, where required, must be retained.

7.8. Training and Communication

Bazı Alternatifler (BAZALT) Youth Association communicates the Anti-Fraud Policy to its employees, members, volunteers, and relevant partners and makes it accessible through appropriate institutional channels. Awareness activities and guidance are provided on fraud indicators, documentation, reporting, and the protection of Association resources.

8. Institutions and Organizations with Which Cooperation Is Conducted:

Institutions, organizations, suppliers, and service providers cooperating with Bazı Alternatifler (BAZALT) Youth Association are required to comply with the principles of this Anti-Fraud Policy and relevant legal provisions. Confirmed fraudulent conduct may result in suspension or termination of the relationship, recovery of funds, and referral to competent authorities where appropriate.

9. Implementation

9.1. The Board of Directors of Bazı Alternatifler (BAZALT) Youth Association is responsible for informing employees, volunteers, experts, and third parties about the Anti-Fraud Policy, establishing proportionate internal controls, and reviewing the Policy periodically. Suspected fraud may be reported to the Supervisory Board; where a conflict of interest exists, the report may be submitted to a non-conflicted member of the Board of Directors.

9.2. Upon notification of an alleged violation, the Board of Directors shall arrange an impartial review or investigation, excluding any person with a conflict of interest. The review shall be conducted confidentially, with the rights of the persons concerned protected. Records and evidence shall be preserved; findings and appropriate corrective measures shall be documented. Reports made in good faith shall not lead to retaliation.

9.3. Contracts with natural or legal persons may contain provisions allowing suspension or termination for substantiated fraud, subject to applicable law and contract terms. Where a violation is confirmed, the Association shall take proportionate corrective and legal measures, including recovery of losses and notification of donors or competent authorities when required.