

# **Anti-Bribery, Anti-Fraud, Anti-Corruption, and Anti-Money Laundering Policy Document**

## **General Information**

### **Mission and Vision of Star for Life Ukraine Foundation**

Star for Life Ukraine Foundation is dedicated to empowering the youth of Ukraine through education and technology. Our mission is to provide children and young people with the necessary skills and knowledge to thrive in the digital age. We envision a future where every child in Ukraine has access to quality education and the opportunity to realize their full potential.

### **Main Activities and Operations**

Our primary activities involve implementing educational programs focused on digital literacy, programming, and technology. We work closely with schools, communities, and regional Departments of Education to democratize access to tech education. Our initiatives include the Star for Life Tech Online School, IT summer camps, and digital skills training for Ukrainian refugees and IDPs.

### **Operational Regions**

While our main operations are based in Ukraine, we are part of the global Star for Life brand with presence in South Africa, Namibia, Germany, Norway, Sweden, and Jerusalem.

### **Key Laws and Regulations**

Star for Life Ukraine Foundation is committed to complying with all applicable laws and regulations related to bribery, fraud, corruption, and money laundering. These include, but are not limited to, the Criminal Code of Ukraine (articles 209 - 209-1), the Law of Ukraine "On Prevention and Counteraction to Legalization (Laundering) of Proceeds from Crime, Financing Terrorism and Financing the Proliferation of Weapons of Mass Destruction", and international standards such as the United Nations Convention against Corruption.

## Risk Assessment

### Specific Risks

Given the nature of our work and the regions in which we operate, Star for Life Ukraine Foundation recognizes that we may face specific risks related to bribery, fraud, corruption, and money laundering. These risks could include, but are not limited to:

1. Misappropriation of funds: Given that we handle significant funding for our projects, there is a risk of funds being diverted for unauthorized purposes.
2. Bribery and corruption: In our interactions with various stakeholders, there may be attempts to influence our decisions through bribes or other forms of corruption.
3. Fraudulent reporting: There is a risk of fraudulent reporting of project outcomes or financials to misrepresent the success or efficiency of our initiatives.
4. Money laundering: As we receive funds from various sources, there is a risk of our organization being used to launder money.

### Risk Management

To identify, assess, and manage these risks, we have implemented the following measures:

1. Regular audits: We conduct regular internal and external audits to ensure the proper use of funds and adherence to our financial policies.
2. Transparency: We maintain a high level of transparency in our operations and financial reporting to prevent and detect any fraudulent activities.
3. Training: We provide regular training to our staff on our policies and procedures related to anti-bribery, anti-fraud, anti-corruption, and anti-money laundering.
4. Whistleblower policy: We have a whistleblower policy in place that encourages staff to report any suspicious activities without fear of retaliation.
5. Due diligence: We conduct due diligence on all our partners and donors to ensure they align with our values and legal obligations.

## **Policy Scope and Application**

### **Scope**

This policy applies to all individuals working at all levels and grades within the Star for Life Ukraine Foundation, including but not limited to:

1. Permanent employees
2. Contract staff
3. Volunteers
4. Interns
5. Consultants
6. Any other person associated with us (including third-party representatives, agents, intermediaries, and partners)

### **Application**

The policy will be communicated and enforced within the organization through the following means:

1. **Policy Distribution:** All individuals covered by this policy will receive a copy of the policy upon commencement of their association with Star for Life Ukraine Foundation. The policy will also be readily accessible on our internal network.
2. **Training:** Regular training sessions will be conducted to ensure that everyone understands the policy and its implications. These sessions will also cover how to identify and report any potential breaches of the policy.
3. **Enforcement:** Compliance with this policy is mandatory for all individuals covered by it. Any breach of this policy will be treated as a serious matter and may result in disciplinary action, including termination of employment or association with Star for Life Ukraine Foundation.
4. **Reporting:** We encourage open communication and urge all individuals to report any breaches or suspected breaches of this policy through our established reporting channels.

## **Procedures and Controls**

### **Prevention and Detection**

Star for Life Ukraine Foundation will implement the following procedures and controls to prevent and detect bribery, fraud, corruption, and money laundering:

1. **Regular Audits:** We will conduct regular internal audits to ensure compliance with this policy and to identify any irregularities.
2. **Due Diligence:** We will perform due diligence on all partners, contractors, and third-party representatives to ensure they adhere to our ethical standards and this policy.
3. **Financial Controls:** We will maintain robust financial controls to prevent and detect any financial irregularities. This includes maintaining a clear record of all financial transactions.

### **Reporting and Investigation**

Any suspected violations of this policy should be reported immediately to the designated Officer. All reports will be treated confidentially and investigated promptly and thoroughly. We will not tolerate any form of retaliation against individuals who report suspected violations in good faith.

### **Training and Awareness**

To ensure understanding and compliance with this policy, we will:

1. Provide regular training sessions to all employees and associated individuals to ensure they understand this policy and the implications of non-compliance.
2. Regularly communicate and reinforce this policy and its importance to our organization's integrity and reputation.
3. Provide clear and accessible channels for individuals to report suspected violations of this policy.

## **Monitoring and Review**

### **Policy Monitoring**

To ensure the effectiveness of this policy, Star for Life Ukraine Foundation will:

1. Regularly monitor and evaluate the implementation of this policy through internal audits and reviews.
2. Encourage feedback from employees, volunteers, and partners about the effectiveness of the policy and any suggestions for improvement.
3. Investigate any reported violations of the policy promptly and thoroughly.

### **Policy Review and Updates**

This policy will be reviewed annually or as needed to reflect changes in laws, regulations, or organizational practices. The review will be conducted by the responsible Officer in consultation with relevant stakeholders within the organization.

Any updates or changes to the policy will be communicated promptly to all employees, volunteers, and partners. Training will be provided as necessary to ensure understanding and compliance with any new or revised policies.

## **Other Considerations**

### **Cultural, Legal, and Operational Considerations**

Star for Life Ukraine Foundation operates in a diverse and complex environment. We are committed to respecting and understanding the cultural contexts in which we work, while also upholding the highest standards of integrity and ethics.

In drafting and implementing this policy, we take into account the specific legal requirements in Ukraine, as well as the operational realities of working in the education sector. We strive to balance the need for stringent controls with the practicalities of our work, ensuring that our procedures are both effective and feasible.

## **Compliance with International Standards and Best Practices**

Star for Life Ukraine Foundation is committed to complying with international standards and best practices related to anti-bribery, anti-fraud, anti-corruption, and anti-money laundering.

We will regularly review and update our policies and procedures to align with international guidelines, such as those provided by Transparency International, the United Nations Office on Drugs and Crime, and the Financial Action Task Force.

We will also seek external advice and guidance as necessary to ensure our policy is in line with global standards and best practices.