



**CHILDREN FIRST ASSOCIATION**

**ANTI-BRIBERY AND CORRUPTION POLICY**

**2018**

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**1. AIM**

With the Anti-Corruption Policy, it is aimed to reveal the anti-corruption policies and practices of the Children First Association. This policy is an integral part of the Ethical Rules and Working Principles of Children First Association, which forms the basis of all our cooperation relations.

**2. CONTENT**

The Anti-Corruption Policy covers Children First Association and all third parties acting on behalf of this association, members of the Board of Directors and employees. It is essential that all individuals and organizations within this scope act in compliance with the policy.

**3.ANTI-CORRUPTION POLICY**

Members of the Board of Directors of Children First Association, its employees and all third parties acting on behalf of these companies should refrain from any behavior and action that may bring Children First Association under suspicion within the scope of corruption. Regardless of the public or private sector, it is forbidden to receive or give any cash/non-cash benefits that may fall under the scope of corruption.

**3.1 What is Corruption?**

Corruption; It refers to the abuse of the authority, which is acquired due to the position, for the purpose of obtaining material or moral gain, directly or indirectly. A corruption crime may not only result in the perpetrators being punished, but also in legal or criminal penalties for their managers and companies they represent if they violated their supervisory duties at the time of the crime. The most common examples of corruption include bribery. Bribe; It is to obtain an illegal advantage in order to do or not to do a job contrary to the requirements of the duty, to obtain a payment or benefit directly or indirectly in order to influence decisions and practices. This can happen in many different ways, such as making a cash or non-cash payment, making a donation, giving a gift beyond symbolic value, making an offer that will provide personal benefit. Bribery is defined as a crime in accordance with the Turkish Penal Code, and the sanctions to be applied in case of employees in public joint stock companies committing acts subject to bribery are defined in the Turkish Penal Code.

### **3.2 Donations and Sponsorships**

Children First Association; It does not support any illegal activities, projects that will encourage any discrimination in the society, and activities that encourage harmful habits.

All kinds of in-kind and cash donation requests, corporate social responsibility suggestions and requests for Children First Association are forwarded to the Supervisory Board unit. Supervisory Board Unit related assistance requests; It submits to the approval of the Chair person of the Board of Directors, together with its views on the compatibility of the principles and strategies of the Children First Association and the traceability of the donation. All corporate support and sponsorship requests to Children First Association are forwarded to the Supervisory Board unit. Requests that are evaluated objectively and positively evaluated by the unit are submitted to the approval of the Chair person of the Board of Directors.

All donations and sponsorships made by the Children First Association are recorded.

### **3.3 Accuracy of Records**

Children First Association is responsible for recording and keeping all kinds of accounts, invoices and documents in a complete, precise, transparent and accurate manner in accordance with current legal regulations. No tampering can be made on the accounting or other commercial records of any transaction and the documents related to these records. The accuracy of the records; Children First Association is ensured through the internal control environment, risk assessments, control activities, reporting and surveillance practices.

## **4. INSTRUCTIONS**

Care must be taken that the financing of the project does not have an unbalanced effect on the work program of the association. If a particular source of funding would undermine the independence of the association, or if the donor or a public agency poses a risk to the association, that source of funding will not be accepted by the association.

The association will not accept funds from an institution found to be involved in corruption unless it can be demonstrated that anti-corruption policies have been violated and that violations of these policies have been dealt with appropriately.

It is the responsibility of the staff and managers of the association to ensure that the independence and reputation of the association is not endangered.

1. If any of the employees of the association are concerned that the independence or reputation of the association is threatened by donations already received or planned to be received, the personnel should immediately report this to the Supervisory Board unit. The Supervisory Board unit is obliged to bring the situation to the attention of the Board of Directors.
2. If deemed necessary, employees and/or the Board of Directors may seek guidance on whether to accept funds from a particular donor in consultation with the Advisory Board.
3. The decision of the Board of Directors is required for applications to all project calls.

## **5. ENFORCEMENT AND REVIEW**

This policy was published with the approval of the Board of Directors on 30.06.2022 and is reviewed once a year in line with the needs and current practices.