

STANDAR OPERASIONAL PROSEDUR (SOP)

KEBIJAKAN ANTI FRAUD DAN KORUPSI

ANTI FRAUD & ANTI CORRUPTION POLICY

1. Tujuan dan Ruang Lingkup (Purpose & Scope)

- **Tujuan:** Memberikan panduan wajib untuk mencegah, mendeteksi, menginvestigasi, dan menindaklanjuti segala bentuk fraud (kecurangan) dan korupsi.

Purpose: To provide mandatory guidelines for preventing, detecting, investigating and addressing all forms of fraud and corruption.

- **Ruang Lingkup:** Berlaku mutlak bagi seluruh jajaran organisasi, mulai dari Dewan Pembina/Pengawas, Direktur Eksekutif, Karyawan Tetap/Kontrak, Relawan (Volunteer), hingga Mitra Kerja Ketiga (Vendor).

Scope: Applies strictly to all levels of the organization ranging from the Board of Trustee / Supervisory Board, Executive Director, permanent and contract employees, and volunteers to third party partners (vendors).

2. Definisi Tindakan Pelanggaran (Materi Inti) (Definition of Violations (Core Material))

Karyawan wajib memahami jenis-jenis tindakan yang dilarang keras, mencakup:

Employees must understand the types of actions that are strictly prohibited, including:

- **Korupsi & Suap:** Memberikan atau menerima uang/fasilitas untuk memengaruhi keputusan program atau pemilihan vendor.

Corruption & Bribery: Offering or accepting money or benefits to influence program decisions or vendor selection.

- **Penyalahgunaan Aset:** Menggunakan inventaris organisasi, kendaraan, atau dana kas kecil (*petty cash*) untuk kepentingan pribadi.

Asset Misappropriation: Using organization inventory, vehicles or petty cash for personal gain.

- **Kecurangan Laporan:** Memalsukan kuitansi, memanipulasi absensi, atau me-mark-up nota belanja program.

Fraudulent Statements: Falsifying receipts, manipulating attendance records, or inflating program expense invoices.

- **Benturan Kepentingan:** Menunjuk vendor milik keluarga staf tanpa melalui tender yang adil.

Conflict of Interest: Appointing a vendor owned by a staff member's family without a fair tendering process.

3. Alur Prosedur Kerja (4 Pilar Pengendalian) (Work Procedure Flow (4 Pillars of Control))

Tahapan Operasional Operational Stages	Penanggung Jawab Person Responsible	Langkah – Langkah Teknis Technical Steps
1. Pencegahan (Prevention)	HRD & Manajer Keuangan HRD & Finance Manager	• Menerapkan kebijakan Know Your Employee (KYE) saat rekrutmen. Implement a Know Your Employee (KYE) policy during recruitment. • Melakukan pemisahan tugas yang ketat, pembuat anggaran tidak boleh merangkap sebagai kasir atau penyetuju pembayaran. Enforce strict segregation of duties, the person preparing the budget must not also serve as the cashier or payment approver. • Melaksanakan penandatanganan Pakta Integritas setiap tahun. Require the annual signing of an Integrity Pact.
2. Deteksi (Detection)	Tim Audit Internal / Manajemen	• Membuka saluran pengaduan rahasia (Whistleblowing System).

	Internal Audit Team / Management	Establishing a confidential complaint channel (whistleblowing system). - Melaksanakan audit internal mendadak pada implementasi program lapangan. Conducting unannounced internal audits (spot checks) on field program implementation. - Rekonsiliasi bank dan laporan keuangan berkala kepada public / donor. Performing bank reconciliations and providing periodic financial report to the public / donors.
3. Investigasi (Investigation)	Komite Etik / Auditor Eksternal Ethics Committee / External Auditor	- Memeriksa kebenaran laporan aduan dalam jangka waktu maksimal 7 hari. Verify the validity of the complaint report within a maximum of 7 days. - Mengumpulkan bukti fisik / digital serta wawancara saksi. Gather physical and or digital evidence and interview witnesses. - Menjamin rahasia identitas pelapor sepenuhnya. Fully guarantee the confidentiality of the whistleblower's identity.
4. Penanganan & Sanksi (Sanction)	Direktur Eksekutif & Dewan Pengawas Executive Director & Supervisory Board	Pemutusan hubungan kerja (PHK) tanpa pesangon bagi karyawan yang terbukti.

		Termination of employment without severance pay for employees found to be at fault. • Melaporkan pelaku ke pihak kepolisian jika terjadi kerugian finansial yang signifikan. Reporting the perpetrator to the police in cases involving significant financial loss. • Memasukan vendor nakal ke dalam daftar hitam. Blacklisting unscrupulous vendors.
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4. Prosedur Whistleblowing System (WBS) (Whistleblowing System (WBS) Procedure)

SOP wajib menyertakan jalur komunikasi yang aman bagi pelapor pelanggaran:

The SOP must include secure communication channels for those reporting violations:

1. **Saluran Pengaduan:** Disediakan surel khusus yang dikelola independen (admin@alkhair.or.id) atau kotak aduan fisik di kantor.

Reporting Channels: Provision of a dedicated independently managed email address admin@alkhair.or.id or physical complaint box at the office.

2. **Prosedur Penerimaan:** Setiap laporan harus mencantumkan kronologi (waktu, lokasi, nama oknum, serta bukti permulaan).

Submission Procedure: Each report must include a chronological account of events (time, location, names of the individuals involved and preliminary evidence).

3. **Perlindungan Pelapor:** Lembaga berkomitmen menjamin perlindungan karir dan keamanan pelapor dari segala bentuk intimidasi atau balas dendam.

Whistleblower Protection: The organization commits to guaranteeing the career protection and personal safety of the reporter against any form of intimidation or retaliation.

5. Sosialisasi dan Tinjauan Berkala (Dissemination and Periodic Review)

- **Edukasi:** Setiap staf baru wajib mendapatkan orientasi mengenai SOP ini.
Education: All new staff members are required to undergo orientation regarding this SOP.
- **Review Dokumen:** Dokumen SOP wajib ditinjau ulang minimal **1-2 tahun sekali** untuk menyelaraskan dengan regulasi terbaru, tren ancaman siber, atau standar kepatuhan internasional (seperti ISO 37301 Compliance Management System).
Document Review: The SOP document must be reviewed at least once every 1-2 years to ensure alignment with the latest regulation, cyber threat trends, or international compliance standards (such as the ISO 37301 Compliance Management System).