

**Protocol Fraud Prevention and Control
of Stichting Jeugd met een Opdracht
(Foundation Youth With A Mission)**



JEUGD MET EEN OPDRACHT
Youth With A Mission Nederland

**Version 2018 drawn up and adopted
by the Board of Stichting Jeugd met een Opdracht
dated December 11, 2018**

1. Introduction

The basis, purpose and mission of the Foundation are expressed as follows in its Statutes:

“Youth With a Mission is an interdenominational movement of young people, founded with the sole purpose of reaching the current generation with the Gospel of Jesus Christ.”

Youth With A Mission Netherlands (YWAM) is part of an international movement of Christians from many denominations, dedicated to making Jesus known to this generation, by mobilizing as many people as possible for this task, and by training and equipping believers for their part in fulfilling the Great Commission.

The Foundation works at (re)evangelization in the Netherlands, renewal of the church, reforming of society, international missions and relief work. Training is an important means in deploying people in these five areas.

The foundation Stichting Jeugd met een Opdracht (the Foundation) is registered with the Dutch Tax Administration as an ANBI (a Public Benefit Organisation). The RSIN (Legal Person and Alliance Information Number) of the Foundation is 004063314. In accordance with the applicable fiscal rules, donations are tax deductible. The Board of the Foundation puts great value in her reliability to donors of gifts and/or subsidies that their donations and subsidies will be used efficiently and effectively according to the objectives of the Foundation. Destinations indicated by the donor will be honored within the framework of the objectives.

The Foundation is certified as a Recognized Charity (CBF-erkend goed doel) by the Centraal Bureau Fondsenwerving (CBF / Central Bureau on Fundraising).



The CBF is the regulator for charities in the Netherlands. Over 500 charities are tested by them on strict quality standards. Donors can safely give to these Recognized Charities. In addition, the CBF investigates reports of alleged wrongdoing and shares knowledge. In this way they contribute to a professional and transparent charitable sector. Each year the CBF independently assesses whether the Foundation meets the Concrete Standards established by the independent Standards Committee.

This document is about the prevention and control of fraud. Not just because of the guarantee to donors, but also because of the importance of reaching the objectives of the organisation. YWAM is dedicated to act according to the Fundamental Values that make up the DNA of the organisation. This applies to both the Dutch YWAM organisation and all other teams/organisations of YWAM worldwide. This document and others may be found on the national YWAM site: <https://www.jmeo.nl/wie-zijn-wij/organisatie/>

Value #18, ‘Communication with integrity’ underlines the value YWAM puts in a truthful, careful, timely and relevant communication. This is essential for an effective ministry and also concerns the accountability of the Foundation towards donors.

Integrity is pursued in everything and YWAM believes that fraud contradicts the message of the Bible and the essence and character of God.

There is awareness that threats of fraud are always possible in societies, in working with people. The fact that YWAM works in areas that are organized differently both culturally and socially, means that measures of fraud prevention should be brought into agreement with these differences.

There is no clear definition of fraud. In the Dutch Criminal Code, the term is only found in an article on human trafficking. Many forms of fraud fall under Title XII: forgery of documents, false personal details and violation of the obligation to provide details. Characteristic elements that have to be present to speak of fraud are:

- intentional actions
- a misleading representation of the facts
- intent to gain economic advantage
- an injured party
- unlawful or unjust actions

2. Principles for this Fraud Protocol for the Foundation are:

- 1) that the individual interests of administrators and executors, in any place, may never form a hindrance for a powerful and effective approach to fraud and crime; no competition in fraud prevention;
- 2) that not only the image of YWAM is being served with a powerful and effective prevention and control of fraud, but also that of the charity branch in general;
- 3) that for YWAM the Bible is the authoritative word of God, inspired by the Holy Spirit. The Bible is a reference point for every aspect of our lives and work (source: Fundamental Values of YWAM). The credibility of all our actions will be served by this and it fulfills the call of the apostle Paul to be of 'blameless' conduct;
- 4) that the image of Christ is represented by those who know themselves to be sent out by Him and that issues such as fraud by missionaries will harm His honor and 'reputation';
- 5) that cooperation with the Public Prosecution Service and judicial investigators is important and that active internal fraud prevention - both in the Netherlands and abroad - is assumed. That – within the agreements made - the Public Prosecution and the judicial investigators may expect optimal cooperation of YWAM. Transparency and swift communication will be pursued in the eventuality of fraud.

3. The following measures and guidelines are part of the prevention and control of fraud:

3.1 Budget, monitoring and evaluation.

Within the Foundation a control cycle is in place. The annual budget is the basis for monitoring and evaluating the results throughout the year. These are fixed agenda items in all meetings of the Board and the management.

Regarding projects, the implementation of projects is monitored and evaluated by relevant leaders, especially team leaders, base leaders and/or leadership teams, based on the project budget. Monitoring is focused on guarding progression during the implementation of the project. Evaluation is more thorough and reviews whether the activities have contributed to achieving the objectives of the project. As a result of an evaluation a change of direction may need to occur. These are regular agenda items in Executive Board meetings.

3.2 Separation of functions

The Foundation has taken internal measures to enable the use of necessary and relevant separation of functions, of which the following are of importance and present within this framework:

- within the Board the functions of chairman, treasurer and secretary are separated. If this is temporarily prohibited for reasons of Board mutations, it should be rendered effective again as soon as possible. Sufficient financial expertise is present within the Board to review the financial activities;
- a statutory Executive Board is in place and functioning on the basis of the Executive Board Regulation which, in accordance with article 10 section 4 of the Statutes, is determined by the Board of the Foundation after consultation and in agreement with the Executive Board. The Executive Board is responsible for the operational control of the organisation and is accountable to the Board;
- the annual financial accounts are checked by an external independent accountant culminating in an auditor's report. Upon adoption by the Board the financial reports are published on the website of the Foundation;
- the implementation of projects is monitored where possible by people on location who report back to YWAM Netherlands. If necessary, projects are visited by a YWAM staff member who is financially qualified.
- Partner organisations are – if applicable – carefully selected. This is done i.a. by checking references, through visits, and meetings of a YWAM Netherlands staff member.

3.3. Transparency and communication by an indication of possible fraud

Staff members and volunteers who work in projects of the Foundation are encouraged to swiftly report any indication of possible fraud to the chairman and the treasurer of the Board. These will immediately report and discuss the indications within the Board and will immediately report the identified fraud to their project donors. Immediately means that there will be no delay in reporting an incident until everything is sorted. In case of sufficient indications of fraud, the project donor is notified and consulted about the approach of control, and about further communication. The focus is on the prevention of reputation damage to the Foundation and its donors, and on maintaining integrity.

3.4 Course of Action in case of fraud

The course of action in case of fraud - with taking into account of subparagraph 3 above – will be focused on:

- communicating (in words and actions) that lack of integrity will not be tolerated by the Foundation;
- recovering misappropriated funds in as far as possible;
- supporting and fostering cooperation with the police and judicial investigators.

3.5 Implementation and evaluation

The fraud protocol will be communicated to YWAM staff and volunteers, and to partner organisations. The efficiency of this protocol will be evaluated at least every two years by the Executive Board and discussed within the Board of the Foundation, and may be amended accordingly.