ANTI - FRAUD AND CORRUPTION POLICY

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1. PURPOSE

This policy sets out IWDA's approach to the prevention and investigation of suspected misconduct and dishonesty, committed against IWDA or its partner organisations. This policy intends to:

- promote a zero-tolerance approach towards fraud and corruption;
- clarify acts that are considered fraudulent or corrupt;
- encourage prevention and detection of fraud and corruption;
- reduce the likelihood of fraud and corruption;
- outline the internal mechanisms for risk management in relation to prevention of fraud and corruption, and for detecting and responding to fraudulent or corrupt activity when it occurs;
- summarise the responsibilities of staff from both IWDA and partner organisations, in identifying fraudulent or corrupt activities;
- provide surety that IWDA and partner organisations will fulfil their obligations under the relevant Partnership Agreement, funder agreements, ACFID Code of Conduct, Code of Ethics and Professional Conduct of the Fundraising Institute of Australia, Australian Government Investigations Standards, and the Commonwealth Fraud and Corruption Control Framework.

2. SCOPE

This policy applies to IWDA staff, board members, volunteers, consultants, and subcontractors (who will be referred to as 'Personnel' throughout). It also applies to partner organisations unless they have in place their own anti fraud and corruption policy that has been deemed acceptable by IWDA.

3. DEFINITIONS

The terms 'fraud' and 'fraudulent' throughout this policy encompass fraud, corruption and bribery as defined below.

Fraud is an act or omission that intentionally misleads, or attempts to mislead a party by dishonestly obtaining a benefit or causing a loss, by deception or other means. Actions constituting fraudulent behaviour may include, but are not limited to:

- Misappropriation of funds;
- Theft of funds or any property;
- Removal, misuse or destruction of assets;
- False accounting – dishonestly destroying, defacing, concealing or falsifying any account, record or document required for any accounting purpose; or furnishing information which may be misleading, false or deceptive;
- Unauthorised disclosure or manipulation of sensitive information linked to the theft of information, money or property;
- Forgery or unauthorised alteration of any document;
- Procuring goods and/or services from a family member or friend that inhibits fair and open competition;
- Avoiding and/or creating an unauthorised liability;
- Wrongfully using information or intellectual property;
- Not declaring a conflict of interest;
- Facilitation payments; and/or

- Utilisation of funds for purposes other than for what they are disbursed

Corruption: the abuse of entrusted power for private gain (financial and non-financial). Examples of corruption include: bribery, conspiracy, extortion.

Bribery: the offering, giving, soliciting, or acceptance of an inducement or reward that may improperly influence the action of a person or entity.

Conspiracy: an agreement between two or more persons to commit an unlawful act or to accomplish a lawful end by unlawful means

Extortion: wrongful use of actual or threatened force, violence, or intimidation to gain money or property from an individual or entity

Conflict of interest: occurs where the interests or personal circumstances of an employee, volunteer or Director could influence, or could be perceived as influencing, the performance of their duties.

4. POLICY

IWDA promotes a culture of trust, honesty and integrity. It has a zero-tolerance approach to fraud and corruption. IWDA policies and procedures reflect a commitment to the prevention of fraud and corruption through the promotion of an ethical and transparent environment where all Personnel actively participate in protecting the organisation's reputation and resources.

Personnel are prohibited from engaging in fraudulent or corrupt activities.

IWDA also has a duty to protect any Personnel who report breaches of the Anti - Fraud and Corruption policy. IWDA will protect any individuals who report in good faith from harassment, discrimination or adverse employment consequences in accordance with its Whistleblowing Policy.

Fraud and corruption are ever-present threats to our assets and reputation, with prevention and detection the responsibility of all Personnel.

All Personnel shall:

- conduct themselves with integrity and demonstrate awareness of the importance of ethical practices;
- report any suspected fraudulent or corrupt acts within the shortest timeframe possible;
- ensure that they are familiar with and comply with this Policy and ACFID's Code of Conduct;
- ensure they are familiar with, and comply with anti fraud and corruption prevention procedures in their areas of responsibility;
- apply and maintain effective controls to prevent fraud and corruption; and
- disclose perceived, potential and actual conflicts of interest.

5. IMPLEMENTATION

Roles and Responsibilities

Chair of the Finance Risk and Audit Committee

- Is responsible for the response in the instance of fraud or corruption related to the CEO

Chief Executive Officer

- Is responsible for the implementation of this Policy except where the allegation of fraud or corruption involves the Chief Executive Officer.
- Is responsible for fraud and corruption responses where the fraud or corruption is linked to IWDA staff, the Board or related to funds disbursed to projects and any final decision regarding disciplinary / other action. The Chief Executive Officer must advise and consult the Board Co-Chairs in extreme cases and FRAC Chair in very high and extreme cases a per IWDA Risk Assessment Guidance v1.1.pdf

IWDA managers

- Will set an example and lead in the promotion of risk management, internal controls and an anti fraud and corruption culture within their team and throughout the organisation.
- Will ensure Partner fraud and corruption policies and procedures align with IWDA's Anti - Fraud and Corruption Policy.
- Will be aware of the areas that are high risk for fraudulent or corrupt activities, drawing on the inherent risks within IWDA Partner Capacity Assessments, IWDA Partner Financial Monitoring, Program Risk Assessments and the IWDA Enterprise Risk Assessment Matrix.
- Where required by funding contracts and for all DFAT funded programs/project, conduct a program/project fraud and corruption risk assessment and produce a fraud and corruption plan in compliance with the Commonwealth Fraud and Corruption Control Framework within an agreed timeframe.

Finance Controller

- Oversee the delivery of anti fraud and corruption training to IWDA Personnel and partners, including tracking of attendees.
- Evaluate anti fraud and corruption training programs to determine participants increased awareness of anti fraud and corruption control and responsibilities.

People and Culture Manager

- Will maintain a register of IWDA Personnel who have completed anti fraud and corruption awareness raising and prevention training.

All Personnel

- Must report if they detect or suspect fraudulent or corrupt behaviour/actsagainst IWDA or its partners to their manager or the Chief Executive Officer immediately.

Prevention and Training

Anti fraud and corruption awareness raising and training underpins fraud and corruption prevention and detection.

All staff and Board will be made aware of this Policy and provided training about fraud and corruption risks and their responsibilities for anti fraud and corruption control and ethical behaviour as part of the induction process. Refresher training will be provided on a regular basis (annually as a minimum) to ensure awareness and compliance with this policy.

IWDA will also assist the partner organisations to develop their own Anti - Fraud and Corruption Policy that is consistent with this policy or provide training on this policy to ensure Personnel of partner organisations understand their responsibilities in relation to fraud and corruption prevention and management, and where practicable, will be supported in strengthening implementation practice.

Risk management

The CEO and Executive team, in consultation with Personnel, will assess the risk of fraud and corruption through the use of the IWDA Enterprise Risk Assessment Matrix (ERAM).

The Executive Leadership Team undertakes a 6 monthly review of the ERAM. Suspected fraud and corruption incidents are reported on in the Issues, Events and Incidents Report and the open incidents are reviewed bi-monthly by the ELT and reported to FRAC and the Board at each meeting. Note control effectiveness is reviewed at least annually, or following a major or extreme incident, as set out in the IWDA Anti - Fraud and Corruption Procedure.

IWDA staff will work with partner organisations to identify risks in-country, document these risks in program risk registers, develop fraud and corruption control plans and provide assistance to address these risks if required.

In case of engagement with new partners, IWDA staff will conduct a due diligence and risk assessment of the proposed partner organisation applying corporate governance principles of accountability, responsibility, transparency and fairness. The Due Diligence Assessment will document and prioritise areas of capacity development support required, including on financial management.

The Due Diligence Assessment will be reviewed based on the risk profile of the partner. Higher risk partners will be reviewed more frequently and have additional financial monitoring and controls in place. A review will also be triggered by a significant change, such as a change in governance or key staff, a fraud, safeguarding or other serious incident, or a material change in activities. Financial monitoring will be conducted throughout the partnership to monitor, assess and manage risks on a systematic basis.

Reporting and response

The IWDA Anti - Fraud and Corruption Procedure outlines the reporting, response and investigation procedures.

IWDA will maintain a register of suspected fraud and corruption cases, both open and closed.

Cases of fraud and corruption involving the Chief Executive Officer

In the instance that the Chief Executive Officer is suspected of fraud or corruption, Personnel should refer and report to the Chair of the Finance Risk and Audit Committee.

Breaches of this Policy

Breaches of this policy may result in disciplinary action, up to and including dismissal, and/or closure of partnership agreements. Where relevant, it may also include reporting suspected fraud or corruption to relevant law enforcement authorities.

6. REVIEW AND AMENDMENT

This policy will be reviewed annually to ensure it remains compliant with law, relevant and effective. This policy may be amended at the discretion of the board.

7. REFERENCES/RELATED DOCUMENTS

- IWDA Anti - Fraud and Corruption Procedure
- IWDA Code of Conduct
- IWDA Conflict of Interest Policy
- IWDA Credit Card Policy
- IWDA Partnership Agreement and Funding Orders
- IWDA Procurement Policy
- IWDA Asset Management Policy
- IWDA Risk Management Policy and Enterprise Risk Assessment Matrix
- IWDA Delegations Policy and Delegations Matrix
- IWDA Travel Policy
- IWDA Whistleblower Policy and Procedure
- IWDA Counter Terrorism and Anti Money Laundering Policy
- IWDA Counter Terrorism Procedure
- DFAT ANCP Head Agreement (as amended)
- ACFID Code of Conduct
- Australian Government Investigations Standards
- Commonwealth Fraud and Corruption Control Framework
- Fundraising Institute of Australia Code of Ethics and Professional Conduct
- DFAT Fraud Policy Statement
- DFAT Fraud Control Toolkit