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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;
- 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 for detecting and responding to fraudulent activity when it occurs;
- summarise the responsibilities of staff from both IWDA and partner organisations, in identifying fraudulent 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 Control Guidelines.

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 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. IWDA policies and procedures reflect a commitment to the prevention of fraud 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 fraud 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 acts;
- 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 fraud prevention procedures in their areas of responsibility;
- apply and maintain effective controls to prevent fraud; and
- disclose perceived, potential and actual conflicts of interest.

5. IMPLEMENTATION

Roles and Responsibilities

Chair of the Finance Risk and Audit Committee

- In the instance of fraud related to the CEO, is responsible for the response.

Chief Executive Officer

- Is responsible for the implementation of this Policy except where the allegation of fraud involves the Chief Executive Officer.
- Is responsible for fraud responses where the fraud 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 as 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 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 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 risk assessment and produce a fraud strategy in compliance with the Commonwealth Fraud 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 fraud training programs to determine participants increased awareness of fraud control and responsibilities.

People and Culture Manager

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

All Personnel

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

Prevention and Training

Fraud awareness raising and training underpins fraud prevention and detection.

All staff and Board will be made aware of this Policy and provided training about fraud risks and their responsibilities for fraud 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 prevention and management, and where practicable, will be supported in strengthening implementation practice.

Risk management

The CEO, Director Partnerships and Director People, Finance and Operations, in consultation with Personnel, will assess the risk of fraud 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 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.

IWDA staff will work with partner organisations to identify risks in-country, document these risks in program risk registers, develop fraud 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 every two years and financial monitoring conducted 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 cases, both open and closed.

Cases of fraud involving the Chief Executive Officer

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

Breaches of this Policy

Breaches of this policy are likely to result in disciplinary action, up to and including dismissal, and/or closure of partnership agreements.

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 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 Anti-Fraud and Corruption Procedure
- DFAT ANCP Head Agreement (as amended)
- [ACFID Code of Conduct](#)
- [Australian Government Investigations Standards](#)
- [Commonwealth Fraud Control Framework](#)
- [Fundraising Institute of Australia Code of Ethics and Professional Conduct](#)
- [DFAT Fraud Policy Statement](#)
- [DFAT Fraud Control Toolkit](#)