

UNICEF Australia Fraud, Corruption & Bribery Policy

1. Review

Review of this policy will occur every	3 years
Approval Level Required of amendments to this policy by	Audit and Risk Committee (ARC)
Policy Owner	Director of Finance
Required on Website?	Yes

VERSION LOG

Note: *Where amendments are only approved by ELT and not in line with Approval Level noted in the table above because the nature of the amendment is minor, the existing Next Review Due Date must be retained to ensure review occurs by the appropriate Approval Level.

Version	Author/s	Approved By*	Approval Date	Next Review Due	Comments
V1	Finance / COO	Board	Aug-14		
V2	Finance / COO	Board	Oct-16		Increased procedural guidance relating to overseas programs
V3	Finance / COO	ARC	Jun-22	Jun-25	Separation of policy from procedure. Updated language / structure.
V4	Finance		Apr-23	Jun-25	Change in ownership and update responsibilities where previously COO
V5	Compliance and Risk Officer		Aug-23	Jun-25	Updated DFAT email address and contact point 1 title

2. Policy Statement

UNICEF Australia has zero tolerance for all forms of fraud, corruption and bribery.

All credible allegations of fraud, corruption or bribery will be investigated and appropriate steps will be taken in response. Any fraud, corruption or bribery that is detected will be reported to relevant law enforcement agencies and to UNICEF where appropriate. Detected cases of fraud corruption or bribery may result in disciplinary action, including dismissal or cessation of funding agreements and may lead to actions to recover any losses sustained by UNICEF Australia.

UNICEF Australia is dedicated to the responsible stewardship of resources and is committed to maintaining a robust culture of integrity and ethical behaviour and implements strict controls to prevent all forms of financial wrongdoing including fraud, corruption and bribery.

3. Purpose

UNICEF Australia Fraud, Corruption & Bribery Policy

An instance of fraud, corruption or bribery can deplete resources intended to support UNICEF Australia's objectives. The existence or suspicion of fraud, corruption or bribery can also have a significant adverse effect on UNICEF Australia's brand and reputation.

This policy aims to minimise the risk of fraud, corruption or bribery within UNICEF Australia's operations. The policy and associated procedures outline the framework and internal mechanisms for preventing, identifying, reporting and responding to fraud, corruption and bribery, both within UNICEF Australia, the projects we support and the partner Country Offices & Implementing Partners who implement them.

This policy intends to:

- communicate clear expectations regarding the prevention and reporting of fraud, corruption and bribery to relevant stakeholders, to ensure they are aware of their responsibilities;
- provide guidance for the investigation and follow up actions for any allegations; and ensure UNICEF Australia discharges its legal obligation and moral responsibility for the prevention of fraud, corruption and bribery in a responsible manner.

This policy is written in accordance with best practice guidance from ACFID and DFAT.

4. Guiding Principles

This policy is guided by UNICEF Australia's organisational values:

Accountability – we are accountable for our impact and actions on others

Trust – we deliver on promises

Integrity – we do the right thing, even when no-one is watching

Additional guiding principles relating to Fraud, Corruption & Bribery are as follows:

Value for money – we seek to spend funding in a way that is economical, efficient, effective and ethical.

5. Application

This policy applies to all UNICEF Australia staff members and non-staff personnel including board members, volunteers, consultants, and contractors. The policy extends to UNICEF Australia's Directly Supported Programs, both internationally and domestically, and the senior management engaged at the partner Country Offices and Implementing Partners through which these projects are implemented.

The application of this policy to UNICEF Australia's international projects is complemented by UNICEF's Policy Prohibiting and Combatting Fraud and Corruption which affirms UNICEF's zero-tolerance for all forms of fraud and corruption and identifies roles and responsibilities for prevention, reporting and investigation activities across UNICEF.

6. Responsibilities

UNICEF Australia Fraud, Corruption & Bribery Policy

- As outlined in the Board Charter and articulated in the Principles of Good Governance, the board has ultimate responsibility for the prevention and detection of fraud, corruption and bribery and for ensuring that appropriate internal control systems are in place.
- As outlined in the Audit and Risk Committee charter, the committee assist the board to effectively discharge its governance responsibilities in relation to financial performance and reporting by monitoring key aspects of financial operations, ensuring adequate and effective risk identification and management processes are in place and operating effectively; and to ensure UA's compliance with its statutory and other reporting obligations.
- The Executive Leadership Team is formally responsible for developing and sustaining a culture of high integrity and ethics and implementing controls to effectively minimise the risk of fraud, corruption and bribery in accordance with UNICEF Australia's zero-tolerance policy.
- The Director of Finance is responsible for raising awareness and educating staff and non-staff personnel on policy and procedures relating to fraud, corruption and bribery.
- The Director of Finance is responsible for reviewing allegations of fraud and completing appropriate investigative actions to determine the truth or falsehood of such reports.
- The Director of Finance is responsible for reporting known or suspected instances of fraud to DFAT as required by funding agreements, and to UNICEF as required by the UNICEF Policy Prohibiting and Combatting Fraud and Corruption.
- UNICEF Australia staff members and non-staff personnel are responsible for immediately reporting instances or suspicions of fraud, corruption or bribery involving UNICEF Australia in accordance with the reporting mechanisms outlined in this policy.
- UNICEF are responsible for designing and implementing policies and procedures policies that effectively minimise the risk of fraud, corruption and bribery across UNICEF's operations. UNICEF Australia's International Programs and finance teams have the responsibility to verify that policies and procedures are adequate and in alignment with UNICEF Australia zero-tolerance policy on fraud, corruption and bribery.
- The UNICEF Office of Internal Audit and Investigation is responsible for responding to allegations of fraud relating to UNICEF in accordance with the UNICEF Policy Prohibiting and Combatting Fraud and Corruption.

7. Implementation

This policy will be implemented through the associated procedures which include the following components:

- Training & Awareness raising
- Risk Assessment & Control Plan
- Reporting & Response Process Map

Reporting & Response Procedures (Aligned to the Reporting & Response Process Map)

Known or suspected instances of fraud, corruption or bribery involving UNICEF Australia must be reported to one of the Disclosure Officers listed below or as other eligible recipients as identified in the UNICEF Australia whistleblower policy.

Contacts	Name	Role	Contact Email
Contact Point 1	Kara Collins	Director of People and Technology	kcollins@unicef.org.au
Contact Point 2	Toby Hall	Chair of Audit and Risk Committee	whistleblower@unicef.org.au

UNICEF Australia Fraud, Corruption & Bribery Policy

Upon receipt of a notification, the Disclosure Officers will notify the Audit & Risk Committee of the suspected instance, potential impact and proposed action. All credible allegations of fraud, corruption or bribery will be investigated and appropriate steps will be taken in response to prevent further loss including suspension of employees and volunteers; restricted access to UA assets and accounts and holding funding payments.

Known or suspected instances of fraud, corruption or bribery involving DFAT funding must be reported to DFAT 's Fraud & Control Section (fraud.corruption@dfat.gov.au) within 5 working days of discovery.

Known or suspected instances of fraud, corruption or bribery involving UNICEF must be reported to the UNICEF Office of Internal Audit & Investigation (integrity1@unicef.org).

Any fraud, corruption or bribery that is deemed to have occurred will be reported to relevant law enforcement agencies and to UNICEF where appropriate. Detected cases of fraud corruption or bribery may result in disciplinary action, including dismissal or cessation of funding agreements and may lead to actions to recover any losses sustained by UNICEF Australia.

During any investigation and following its conclusion, the Disclosure Officers will provide written report to update the Committee on status and recommendations for further action.

Annex 1 - Definitions

Partner Country Office: A UNICEF Country Office with whom UNICEF Australia holds assigned Letter of Acknowledgement and a minimum of one active Directly Supported Program.

Directly Supported Program/s: Any project for which UNICEF Australia remits funds as OR-Non thematic or ORE Non thematic, according to a specific project proposal from the UNICEF Country Office.

Implementing Partner/s: Any NGO/s or CSO/s which are responsible for collaborative implementation of the project activities in relation to UNICEF Australia's domestic programs or Directly Supported Programs overseas. This includes any organisation with which UNICEF has a Program Cooperation Agreement or Small Scale Funding Agreement with respect to or including the Directly Supported Program. This does not include collaborative arrangements under an MOU where the CSO utilises its existing resources and there is no transfer of cash or supplies.

Bribery: the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages

Fraud: Dishonestly obtaining a benefit, or causing a loss, by deception or other means

Corruption: the abuse of entrusted power for private gain.

Annex 2 - Supporting Documents

UNICEF Policy Prohibiting and Combatting Fraud and Corruption
[Policy-Prohibiting-Combatting-Fraud-Corruption-Aug2013.pdf \(unicef.org\)](#),

Fraud, Corruption & Bribery Training: [Fraud, Corruption & Bribery Training.pptx](#)

UNICEF Australia Fraud, Corruption & Bribery Policy

Risk Assessment & Control Plan: [Fraud Risk Assessment and Control Plan.xlsx](#)

Reporting & Response Process Map: [Reporting & Response Process Map.pdf](#)