UNICEF Australia Fraud, Corruption & Bribery Policy

1. 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 termination 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.

2. Purpose

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 prevent, deter, detect and respond to 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.

3. Guiding Principles

This policy is guided by UNICEF Australia's organizational 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
- **Value for money** – we seek to spend funding in a way that is economical, efficient, effective and ethical

4. 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 national and international Directly Supported Programs and applies to the senior management engaged at the Partner Country Offices and Implementing Partners of these Programs.

For UNICEF Australia's international projects, this Policy is complemented by UNICEF's Policy on Anti-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.

5. Responsibilities

Responsible Body	Responsibility
UNICEF Australia Board	Ultimate responsibility for: 1. the prevention and detection of Fraud, Corruption and Bribery; and 2. ensuring that appropriate internal control systems are in place.
Audit and Risk Committee	Assists the board to effectively discharge its governance responsibilities in relation to financial performance and reporting by: 1. monitoring key aspects of financial operations; 2. ensuring adequate and effective risk identification and management processes are in place and operating effectively; and 3. ensuring UA's compliance with its statutory and other reporting obligations.
Executive Leadership Team	1. Developing and sustaining a culture of high integrity and ethics. 2. Implementing controls to effectively minimise the risk of Fraud, Corruption and Bribery.
Director of Finance	1. Training staff and non-staff personnel on policy and procedures relating to Fraud, Corruption and Bribery. 2. Reporting known or suspected instances of Fraud to DFAT as required by funding agreements, and to UNICEF.
Disclosure Officer	1. Reviewing allegations of Fraud, Corruption and Bribery and completing appropriate investigative actions to determine the credibility of such reports. 2. Engaging external professional advisors for serious allegations. 3. Engaging with DFAT regarding Facilitation Payments which risk significant project delay
Director of People and Technology	Engaging with DFAT regarding Facilitation Payments which create a threat to health or safety.
UNICEF Australia staff and non-staff personnel	Immediately reporting instances or suspicions of Fraud, Corruption or Bribery involving UNICEF Australia in accordance with the reporting mechanisms outlined in this policy.
Director of International and Director of Finance	Verifying that all UNICEF Australia's policies and procedures are adequate and align with UNICEF Australia zero-tolerance policy on Fraud, Corruption and Bribery.
UNICEF Office of	Responding to allegations of Fraud and Corruption relating to UNICEF

Internal Audit and Investigation	

6. Implementation

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

- Training & Awareness- for all new staff and non-staff as part of their onboarding; annual training refresher for ELT members, budget managers, International Programs staff and Finance staff
- 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 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	whistleblower@unicef.org.au
Contact Point 2	Sandra Rouse	Chair of Audit and Risk Committee	whistleblower@unicef.org.au

The reporting obligations set out in this policy apply subject to laws protecting the identity of whistleblowers and do not apply where the Disclosure Officer was allegedly involved in the disclosed conduct.

Upon receipt of a notification, the Disclosure Officer will notify the Audit & Risk Committee of the suspected instance, potential impact and proposed action. All reasonable suspicions and 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 UNICEF Australia's assets and accounts and withholding funding payments.

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

External Reporting and Further Action

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).

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 and by using Fraud Referral form (https://docs.dfat.gov.au/icms/external-Fraud.

All incidents of suspected bribery of foreign officials, within or outside of Australia must be reported to the Transnational Crime Section: transnational.crime@dfat.gov.au.

Detected cases of Fraud Corruption or Bribery may result in disciplinary action, including dismissal, or termination of funding agreements, and may lead to actions to recover any losses sustained by UNICEF Australia.

The Disclosure Officer will provide a written report to update the Audit & Risk Committee on any disciplinary actions, funding agreement terminations or actions to recover losses.

Facilitation Payments

If avoiding payment is likely to cause significant disruption to the delivery of a UNICEF Australia funded project or service, you should notify the Disclosure Officer immediately, who will notify DFAT. UNICEF Australia may be able to avoid further delays by escalating the situation diplomatically.

In certain circumstances, not paying a Facilitation Payment can create a threat to health or safety. In such a case, the payment should be made, documented and reported to the Director of People and Technology as soon as possible, who will notify DFAT.

Conflicts of Interest

UNICEF Australia's Conflict of Interest Policy sets out the minimum standards of conduct that are required from all UNICEF Australia's Representatives: staff, consultants and volunteers, and applies to anyone who acts on behalf of UA, whether in a paid or unpaid capacity in relation to potential, actual or perceived Conflicts of Interest.

7. Annexure - Definitions

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. Bribery includes bribing a foreign official, either within Australia or overseas, and making Facilitation Payments.

Corruption: The offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party. This includes:

- coercive practices which impair or harm, or threaten to impair or harm, directly or indirectly, any party or the property of a party to influence improperly the actions of a party; and
- collusive arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party.

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.

Facilitation Payment: A facilitation payment is a low-value payments designed to speed up routine government actions, which may be legal in the country of payment. Facilitation payments are not linked to securing any decision to award, continue or create new business.

Fraudulent Activity, Fraud, Fraudulent: Dishonestly obtaining a benefit, or causing a loss, by deception or other means including incidents of attempted, alleged, suspected or detected Fraud.

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. Thisincludes 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.

Partner Country Office: A UNICEF Country Office with whom UNICEF Australia holds a signed Letter of Acknowledgement or Sign-Off Sheet and a minimum of one active Directly Supported Program.