

GEA ANTI BRIBERY AND CORRUPTION (ABAC) POLICY

Policy number	FFM-10	Version	001
Policy accountability	CEO	First approved	February 2024
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1. INTRODUCTION

Bribery of a local or foreign official and other types of corrupt conduct involving government, non-government and corporate officials are serious crimes both in Australia and around the world. The Global EverGreening Alliance (Alliance) is committed to complying with anti-bribery and corruption laws and applying best practices in combating bribery and corruption in our operations.

The Alliance aims to ensure that its resources are used only for appropriate purposes and to comply with all laws, regulations and responsibilities governing fraud, bribery, corruption, terrorism financing and money laundering, also referred to as financial wrongdoing, in all countries in which the Alliance operates.

This policy seeks to ensure that all parties are aware of their responsibilities for identifying exposure to financial wrongdoing and for establishing controls and procedures for preventing such activity and/or detecting such activity when it occurs. It is further intended to provide a clear statement to staff forbidding any illegal activity or financial wrongdoing and assurance that any suspected financial wrongdoing will be fully investigated.

2. PURPOSE

The misappropriation and abuse of power and resources can jeopardise the mission of the Alliance. Any financial wrongdoing can be damaging to reputation undermining the morale of staff and the trust and support of beneficiaries, partners, the wider public and donors. All forms of financial wrongdoing pose legal risks both for the organisation and the individuals involved.

This policy supports existing policies and standards (such as Codes of Conduct), reinforcing the Alliance's commitment to foster our organisational culture and values. It further clarifies standards of conduct for the prevention of financial wrongdoing and provides a common foundation for the development of procedures to manage bribery, corruption and fraud risk across the organisation.

3. SCOPE

This policy applies to Alliance Board members, staff, volunteers, contractors and consultants; and implementing partners, their governing bodies and actors in the supply chain (All Parties).

4. AUSTRALIAN AND INTERNATIONAL LEGAL CONTEXT

In accordance with the OECD Anti-bribery Convention and the United Nations Convention against Corruption (UNCAC), member countries have established legislation which is aimed at preventing and criminalising bribery and corrupt conduct.

In Australia, the *Criminal Code Act 1995 (Cth)* (Criminal Code) makes bribery and offering corrupting benefits a criminal offence. However, Australian citizens and companies engaged in international business transactions may also be subject to the anti-bribery and corruption legislation of other countries.

Moreover, as some of the Alliance's investors/donors are located overseas, the Alliance is required to comply with international laws such as the *UK Bribery Act 2010* and the *US Foreign Corrupt Practices Act 1977* as they have far-reaching extraterritorial jurisdiction. This means that both the above legislations can apply to Australian and non-Australian companies and citizens even if they are operating outside of the UK or the US.

5. DEFINITIONS

1. **Actions that may constitute fraud:** Fraud is defined in this policy as an act carried out either by staff, volunteers, contractors, partners or clients with deliberate intention of deceiving the Alliance, donors, beneficiaries or the general public to gain a personal advantage to themselves or any third party, including fraud for the benefit of the organisation, or cause loss to another. Fraudulent acts may include, but are not limited to:
 - a. impropriety in the handling or reporting of money or financial transactions;
 - b. misappropriation of funds, supplies, or other assets (e.g. use of agency vehicles for personal purposes such as shopping by individuals not entitled to do so);
 - c. profiteering as a result of insider knowledge of agency activities;
 - d. disclosing confidential and proprietary information to outside parties;
 - e. misrepresentation in a job application (e.g. falsifying qualifications or credentials);
 - f. accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the agency; and
 - g. destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or any similar or related irregularity.

1. **Actions that may constitute corruption:** Corruption is defined in this policy as an act carried out either by staff, volunteers, contractors, partners or clients of directly or indirectly offering, giving, soliciting or receiving any form of bribe, kickback, payment or anything of value to or from any person or organisation including government agencies, individual government officials, private companies or their employees. Gifts, loans, fees, rewards, entertainment, holidays, travel, special personal services, or other advantage to or from

any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the organisation's activities. The Alliance prohibits bribery, corruption and extortion in all forms.

2. **Actions that may constitute bribery:** Bribery is defined in this policy as the offering, promising, giving, accepting or soliciting of money, gifts or other advantage as an **inducement** to do something that is illegal or a breach of trust in the course of carrying out the Alliance's activities.
3. **Actions that may constitute terrorism financing:** intentionally providing or collecting funds and/or being reckless as to whether those funds could be used to facilitate or engage in a terrorist act.
4. **Actions that may constitute money laundering:** Money laundering is defined in this policy as dealing with the proceeds of crime or an instrument of crime. Dealing with the proceeds of crime includes receiving, possessing, concealing or disposing of money or other property as well as importing, exporting or engaging in a banking transaction relating to money or other property. Where an innocent third party receives money that is the proceeds of a crime and the person has no knowledge of that fact, receipt of the money does not constitute money laundering.

6. POLICY

The Alliance's Anti Bribery and Corruption Policy is one of zero tolerance. The Alliance's governing body shall not tolerate the fraudulent and/or corrupt use of funds and resources by the Alliance staff, members, or by the Alliance's implementing partners.

In the event of a fraudulent act or suspected fraudulent act, the Alliance will take measures, such as undertaking investigation which will result in consequences up to and including termination of employment/Board membership, referral to authorities and seeking prosecution.

1. The Board of the Alliance has ultimate responsibility for the prevention and detection of bribery, corruption, and financial wrongdoing. The Board is responsible for ensuring that appropriate and effective internal control systems are in place.
2. The Alliance is committed to maintaining its reputation as an Alliance that will not tolerate abuse of position for personal or organisational gain and will not tolerate the fraudulent and corrupt use of funds and resources by the Alliance staff, members, or the Alliance's implementing partners.
3. The Alliance shall not provide any kinds of resources to leverage a process (facilitation payment) directly or indirectly.
4. The Alliance will investigate any suspected acts of fraud, misappropriation or other similar irregularity, whether these are attempted from within or outside the organisation. An objective and impartial investigation, as deemed necessary, will be conducted regardless of the position, title, length of service or relationship with the organisation of any party who might be the subject of such investigation.

5. The Alliance management and governing body are committed to upholding their duty and obligation to ensure proper management of funds and resources entrusted to it by the Alliance for the purpose.
6. The Alliance is committed to ensuring that concerns raised by its members or staff at all levels of the organization, as well as complaints raised by the beneficiaries' communities, are considered and investigated fairly, equally and in a responsible manner.
7. Implementing partners who have received funding and/or resources through the Alliance are to ensure that systems to prevent and manage the possibilities of misuse and mismanagement of those funds and resources are in place.
8. Contracts and agreements with employees, partners and consultants shall be consistent with this policy.
9. Any fraud by staff shall constitute grounds for dismissal. Any serious case of fraud, whether suspected or proven, shall be reported to the relevant and appropriate authorities such as the police and the ombudsman.
10. GEA signs a Financial Crime Attestation annually and requires the same for its implementing partners, suppliers, and contractors.
11. All staff are required to disclose conflicts of interest as soon as they arise, or the staff member becomes aware of the conflict of interest.
12. GEA whistle-blower lines should be used by all relevant persons to raise any genuine concerns.
13. Appropriate disciplinary measures will be taken against those who make false accusations or abuse of available reporting channels.
14. The Alliance will require all staff members, board members and its partners to undertake ABAC training.
15. This policy shall be available from the GEA website, stored in a shared location on the organization's server, and provided to all staff at induction and before training.
16. The Alliance's ABAC Policy will be extended to its implementing partners through Programme Implementation Agreements.

7. RELATED DOCUMENTS

GEA Staff Grievance and Dispute Resolution Policy

GEA Whistleblower Policy

GEA Conflict of Interest Policy

GEA Travel Procedures

GEA Workplace Code of Conduct

GEA Anti-Bribery and Corruption Procedures

8. REVISION HISTORY

Revision Date	Revision no:	Summary description of revision(s) made	Section(s) changed:
February 2024	1.0	Creation of Policy. The preexisting Financial Wrongdoing and Fraud Risk Management Policies have been merged into this policy and no longer exist as separate policies	All

AUTHORISATION



Chris Armitage

Board Secretary
8th February 2024

Global Evergreening Alliance

ANTI BRIBERY AND CORRUPTION (ABAC) PROCEDURES

Policy number	FFM-10	Version	001
Responsible person	Chris Armitage	Approved by CEO on	<<insert date>>

1. RESPONSIBILITIES

The CEO has overall responsibility for the implementation of this procedure including providing leadership, resources and guidance. However, every staff member, partner and personnel covered under the scope of the ABAC Policy and procedures have roles to contribute towards the implementation of this procedure.

All managers must ensure that they are aware of the mechanisms in place within their area of control to:

1. assess the risk of financial wrongdoing (fraud, bribery and corruption).
2. educate their staff about financial wrongdoing prevention and detection; and
3. facilitate the reporting of suspected financial wrongdoing.

All personnel share in the responsibility for the prevention and detection of financial bribes and corruption in their areas of responsibility. All Global EverGreening Alliance personnel have the responsibility to report suspected bribes and corruption.

This procedure should be read in conjunction with the Anti Bribery and Corruption (ABAC) Policy.

2. PROCEDURES

1. Fraud Response Team

Once a concern has been reported or otherwise identified, the CEO will form a Fraud Response Team.

- 1.1 The Fraud Response Team will be convened by the Administration Manager or another senior manager if the allegation is on the Admin Manager. The Fraud Response Team should comprise three individuals nominated by the Administration Manager. Any relevant person implicated in an allegation may not be a member of the Fraud Response Team.
- 1.2 The roles and responsibilities of the Fraud Response Team are to:
 - a. Update the Fraud & Bribery in the incident register.
 - b. Document meetings, decisions, and learning.
 - c. Maintain confidentiality, especially concerning the reporting person and the person accused of alleged misconduct.
 - d. Ensure the reporting person is supported and protected from harm.
 - e. Take urgent steps to protect assets or information as needed.
 - f. Communicate with donors and manage other internal and external communications as appropriate.
 - g. Make preliminary investigations.
 - h. Decide whether or not to conduct a full investigation.
 - i. Set up the Terms of Reference and/or contract for the investigation.
 - j. Act on the findings of the investigation.
- 1.3 The Fraud Response Team will use the checklist in [Annex-1](#) as a reference of the issues to consider when responding to an allegation of misconduct.
- 1.4 A case file should be opened to hold all emails, meeting minutes, reports, and other information relevant to the case. The file should be held in a safe and secure place.
- 1.5 All reported or otherwise identified allegations, suspicions, or concerns should be brought to the attention of the Board. It is imperative to maintain confidentiality but providing updates about actions taken until the issue is closed.

2 Reporting to investors/donors

- 2.1 The Alliance takes its contractual and fiduciary responsibility to report fraud and bribery to donors very seriously.
- 2.2 The Fraud Response Team's duty for communicating with donors should include the following actions:
 - a. Appoint a contact person to channel all communication with the donor with respect to the suspected fraud or bribery.
 - b. Consult the donor agreement concerning the terms and conditions about reporting suspected fraud or bribery and ensure that they are met. Communicate donors/investors as according to the agreement clauses.
 - c. Protect the identity of the suspect and reporting person. Avoid sharing any confidential details.
 - d. Reassure the donor by explaining the process being followed to handle the allegation.

- e. Confirm verbal communications in writing.
 - f. Keep the donor updated with progress and the outcome of the investigation.
- 2.3 The full investigation report or disciplinary report should not be shared with the donor unless required to do so, and if so, only in an anonymous form.
- 2.4 Fraudulent losses that donors disallow can only be financed from unrestricted funds.

3 Conducting Investigations

- 3.1 The purpose of investigating is to gather evidence and facts to establish whether suspicions or allegations are true, and whether any proven incidents are isolated or more widespread.
- 3.2 All investigations should be impartial, thorough, timely, and confidential.
- 3.3 Any relevant persons investigated will be considered innocent until proven guilty. False or mistaken accusations are not uncommon.
- 3.4 All reported allegations or suspicions of misconduct should normally be investigated. This includes cases where:
- a. There is a belief that the genuine concern may have been reported due to malicious motives.
 - b. The allegation relates to attempted fraud or bribery.
 - c. The accused staff member has since left the Alliance
- 3.5 The Fraud Response Team may decide not to investigate in exceptional cases where a reported allegation or suspicion:
- a. Is frivolous, trivial, or has clearly arisen from a misunderstanding.
 - b. Is wholly unbelievable, i.e., there is no conceivable way the facts it related to could have occurred.
 - c. If there is insufficient information to investigate.
- 3.6 Investigations may be carried out by the Response Team members, senior staff from the regional office, an internal auditor (which may be an outsourced function), an audit firm, donor, or a specialist investigation firm, depending on the case.
- 3.7 Investigators should be objective and unbiased, thorough, able to maintain confidentiality, competent in investigative techniques, empowered with sufficient seniority and confidence, honest, and independent of any possible subsequent disciplinary process.
- 3.8 The Fraud Response Team should set clear terms of reference for the investigator including background, allegations made, the scope of the investigation, and the timeline for expected work and reports.
- 3.9 The following factors should be considered when deciding whether or not to suspend staff:
- a. Could the staff member's presence result in the risk of loss or damage to evidence, influencing witnesses, or interfering with the investigation in any way?
 - b. Would the impact on other staff or operations be excessive?
 - c. Are there local labour laws regarding the maximum length of any formal suspension?

- d. Have other alternatives been considered, such as requiring them to take leave?
- 3.10 The legal and other rights of interviewees should be considered when conducting interviews during an investigation. This may include ensuring that:
- a. All interviews are completely and accurately documented.
 - b. There is a complete ban on coercion or coercive techniques.
 - c. The assistance of a translator is provided if necessary.
 - d. The date, time, and location of interviews are, unless required, within office hours.
 - e. The interviewees' wish or right to have a witness or lawyer present is respected as appropriate.
- 3.11 A formal documented investigation report should be submitted to the Fraud Response Team, according to the agreed timing, which outlines the case's findings, facts, and conclusions.
- 3.12 The investigation report should make recommendations about weaknesses. It should avoid making any recommendations associated with disciplinary consequences.

4 Reporting and Acting on Findings of Investigations

- 4.1 The Fraud Response Team will agree on recommending appropriate actions to be taken in light of the findings of an investigation.
- 4.2 Where fraud is collusive and involves more than one staff member, junior employees should never be used as a scapegoat to protect more senior employees.
- 4.3 The Fraud Response Team may choose to offer concessions to witnesses who are prepared to give information or evidence about other staff, provided the evidence is proved correct and leads to disciplinary action against those other staff.
- 4.4 Once receiving the investigation report, the Fraud Response Team may choose to take the following actions, as appropriate to the case:
- a. Take legal advice.
 - b. Pass the matter to the HR department to take action against guilty individuals, in accordance with the disciplinary policy, which should usually be dismissal.
 - c. Organize appeal hearings in accordance with disciplinary policy in case of individuals' appeal.
 - d. Clear the reputations of those accused but found innocent of wrongdoing.
 - e. Recover losses from individuals.
 - f. Prosecute in courts of law.
 - g. Make improvements to internal control systems to ensure that similar frauds do not happen again.
 - h. Implement recommendations from investigation report.
 - i. Communicate with donors, staff, and public as necessary.
 - j. Discuss with donors with respect to the treatment of fraudulent losses, making a repayment if required.
 - k. Initiate the recruitment to replace terminated staff (by the People and Culture Team)

- I. Initiate the revision of budgets and cash flow forecasts (by Finance department)
- 4.5 All decisions and actions of the Fraud Response Team shall be documented and filed on an incident file.
- 4.6 A one-page summary of the case (allegation, response, and outcome) should be prepared, shared with the board, and filed on the front of the incidence file.

5 Induction, Training, and Awareness

- 5.1 All relevant persons should receive training in the following elements (starred items at induction):
- a. Definitions of Bribery and Corruption, with relevant examples
 - b. Relevant sections of the ABC Policy and this procedures (zero tolerance, conflicts, gifts, speaking up)*
 - c. Reporting suspicions*
 - i. What to report
 - ii. How to report
 - d. Confidentiality and protection
 - e. Signing declarations (code of conduct, conflict of interest, zero tolerance, etc)*
 - f. Fraud investigation and zero tolerance principle
 - g. Role play reporting a fraud to explore associated emotions.
 - h. Building confidence to report by explaining key steps of how reported suspicions are handled, e.g., Fraud Response Team commissions fair and unbiased fact-finding investigation, and appropriate is action taken.
- 5.2 In addition, the following topics should be covered by every manager (starred items should be addressed as part of the manager’s induction):
- a. What to do if someone reports a suspicion to you*
 - b. Maintaining confidentiality*
 - c. Supporting and protecting people who speak up*
 - d. Communication with donors, staff, public, suspect/s, and the reporting person*
 - e. Roles and responsibilities of the Fraud Response Team
 - f. Documentation (incidence report and fraud register)
 - g. Investigations
 - h. Actions to take after an investigation
- 5.3 Refresher training will be organized for all staff at least every two years.
- 5.4 The People and Culture and Compliance will monitor to confirm everyone has received appropriate training.
- 5.5 Anti Bribery and Corruption Policy shall be available to all staff members on ELMO (GEA HR platform) and emailed to all staff at induction and before training.
- 5.6 Day-to-day awareness of anti-fraud and bribery culture will be encouraged by the following:
- a. Standing item on Management meeting agenda of ‘fraud risk’
 - b. Anti-fraud and bribery posters in the office

6 Disciplinary Process

- 6.1 Where evidence of fraud or bribery is discovered, GEA disciplinary policy should be followed.
- 6.2 In coordination with the ABAC and other GEA policies, the usual outcome for committing or attempting to commit bribery or corruption will be dismissal.

7 Grievance Process

- 7.1 If staff feel they have been treated unfairly during a bribery and corruption response, they may take recourse in line with the GEA Grievances and Dispute Resolution Policy.

8 Contracts

- 8.1 All standard staff contracts should include a clause that allows GEA to terminate the agreement with immediate effect if the employee commits any act of gross misconduct, including fraud, bribery, or theft.
- 8.2 GEA supplier application form or contract should overtly discourage any form of misconduct. The following clauses should include:
 - a. We will provide quotations at best value when requested.
 - b. We will accept payment by check or bank transfer.
 - c. We will not offer or pay any incentive to the NGO or its officers, to win bids to supply goods or services, or as personal gifts or loans.
 - d. We will not provide quotations in return for favour or payment from the NGO or its officers.
- 8.3 The sub-grantee application form and sub-grantee grant agreements or contracts should include the following clauses:
 - a. GEA awards grants and contracts on a free and fair basis, without requesting or accepting any payment or favor. If a partner is requested for any kind of payment or favor as a condition or implied condition for being awarded a grant or contract, the partner should contact the CEO or follow GEA Whistleblower Policy immediately.
 - b. The partner must notify GEA as soon as it becomes aware that fraud is likely to have occurred which may impact the project and / or funds of the Alliance
 - c. Partners are responsible for refunding any fraudulent losses.

3. RELATED DOCUMENTS

GEA Anti Bribery and Corruption (ABAC) Policy
GEA Staff Grievance and Dispute Resolution Policy
GEA Whistleblower Policy
GEA Conflict of Interest Policy
GEA Travel Procedures
GEA Workplace Code of Conduct

4. REVISION HISTORY

Revision Date	Revision no:	Summary description of revision(s) made	Section(s) changed:
February 2024	1.0	New procedure	All

5. AUTHORISATION



Christopher Armitage
8th February 2024

ANNEX-1: ALLEGATION OR CONCERN RESPONSE CHECKLIST

Checklist – Responding to an Allegation or Concern

The Fraud Response Team is responsible for deciding the appropriate course of action on a case-by-case basis, in line with this procedure. This checklist is a reference only. Issues to consider:	✓
1. Obtain relevant facts from the reporting person	
2. Re-assure the reporting person their concern will be handled in confidence	
3. Document details on standard fraud incidence report	
4. Inform the Country Director or equivalent	
5. Record Incident Register	
6. Convene the Fraud Response Team	
7. Ensure urgent safeguarding of assets / evidence	
8. Decide whether to investigate	
9. Obtain legal advice	
10. Communicate with the Board through the CEO	
11. Communicate with the donor	
12. Communicate with, and consider rights of, the accused	
13. Communicate with the reporting person	
14. Communicate with staff or the public?	
15. Decide whether or not to suspend the staff member	
16. Provide support to the reporting person	
17. Appoint and engage investigator with clear terms of reference	
18. Conduct investigation	
19. Report to the police (may be necessary to acquire evidence)	
20. Take corrective action to right any wrongs in this incident	
21. Take preventative action to prevent similar incidents in the future	
22. Document and act on any other learning from the case	