

GEA ANTI BRIBERY AND CORRUPTION (ABAC) POLICY

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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



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Board Secretary

8th February 2024

Global Evergreening Alliance