



Anti-Fraud and Anti-corruption Policy

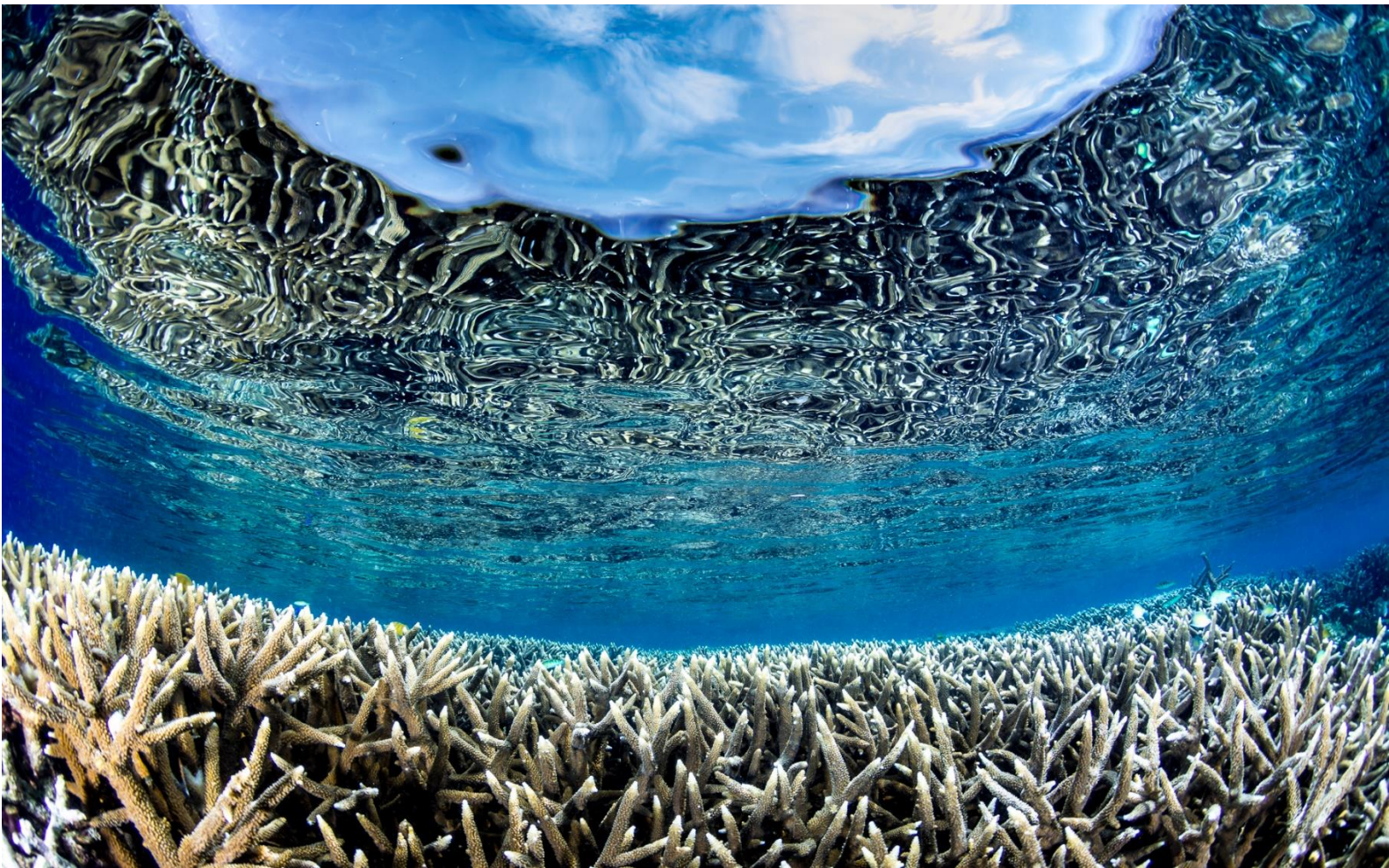


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Anti-Fraud and Anti-corruption Policy

Owner	Oversight
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Approved by	Director General
Applicable to	All IUCN Staff Members world-wide
Purpose	The purpose of IUCN's anti-fraud and anti-corruption policy is to outline the organization's commitment to and policy statements for the prevention of, detection of and response to incidents of fraud and corruption.
Related Policies, Procedures & Guidelines	<ul style="list-style-type: none">• Code of Conduct and Professional Ethics (2023)• Staff Rules (2018)• Whistleblowing and Anti-retaliation Policy (2023)• Policy on Procurement of Good and Services (2021)• IUCN Investigation Procedure (2023)• Guide for IUCN Secretariat Staff on Disclosing Conflict of Interest (2018)• Terms of Reference, Global Procurement Panel (2023)• IUCN Accounting Standards and Procedures
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Language disclaimer	The original language of this policy is English; French and Spanish translations provided are approximate versions, and in the event of discrepancies, the English version shall prevail.
Contact	Oversight Unit



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1. INTRODUCTION

The International Union for Conservation of Nature and Natural Resources (“IUCN” or the “Organization”) is committed to the highest standards of accountability and transparency and to ensuring that its operations and resources are managed efficiently, ethically and lawfully, while striving to achieve the desired impact.

Fraud and corruption in any form are against IUCN’s Core Ethical Values and can have a serious impact on the effective implementation of its programme and operations. Fraud and corruption not only divert resources from their ultimate purposes, but also undermine public trust and confidence in IUCN.

Consequently, IUCN is highly risk averse towards fraud and corruption in its activities and operations. All the individuals and entities listed in section 3 below must take appropriate action to prevent, mitigate, combat and report fraud and corruption and must refrain from engaging in fraud and corruption when participating in any IUCN activity or operation.

Where fraud and corruption are found to occur IUCN will take robust, timely action. IUCN will also ensure that staff who, in good faith, report allegations of fraud and corruption are protected against retaliation in accordance with the Whistleblower and Anti-Retaliation Policy.

2. PURPOSE

The purpose of IUCN’s anti-fraud and anti-corruption policy (referred to as the “policy” throughout this document) is to outline the organization’s commitment to and policy statements for the prevention of, detection of and response to incidents of fraud and corruption.

This policy aims to complement the other policies and procedures that IUCN already has in place to reduce the likelihood of fraud and corruption occurring. These include amongst others: Code of Conduct and Professional Ethics; Whistleblowing and Anti-Retaliation Policy; Staff Rules; Policy on Procurement of Good and Services; Guide for IUCN Secretariat Staff on Disclosing Conflict of Interests and the IUCN Accounting Standards and Procedures. In addition to institutional policies and procedures IUCN also assesses and responds to Fraud and Corruption risks as part of its internal control and risk management processes.

3. SCOPE

The policy applies to any act of fraud and corruption (actual, suspected or attempted) perpetrated by any of the individuals or entities listed below that have a relationship – contractual or implied – with IUCN.

The policy applies to all activities and operations of IUCN, including: any programme, project or activity funded by IUCN and any programme, project or activity implemented by IUCN and any entity with a contractual arrangement with IUCN or any other third party with a relationship with IUCN.

Specifically, the policy applies to the following individuals and entities:

- a. IUCN Staff Members
- b. Entities that have contractual arrangements with IUCN, including the following:
 - i. Cooperating partners: A cooperating partner is a non-profit entity that enters into a contractual relationship with IUCN for the purpose of assisting in the performance of IUCN's work (including government entities, non-governmental organizations and United Nations organizations).
 - ii. Vendors: A vendor is any natural person or legal entity that is a prospective, registered or actual supplier or contractor supplying goods, works or services to IUCN under the provisions of the applicable rules and regulations. Vendors include but are not limited to any private or public company, whether parent, subsidiary or affiliate company, member of a consortium or partnership, nonprofit organisation or other entity as appropriate. Employees, officers, advisers or representatives of a vendor will be considered agents for which the vendor is responsible.
 - iii. Other contracted third parties.
- c. Other third parties that have a relationship with IUCN and whose cooperation with IUCN in the prevention and reporting of fraud and corruption is desirable and therefore encouraged under this policy. Other third parties include, but are not limited to, donors, beneficiaries and host communities.

4. POLICY STATEMENTS

4.1. Definitions of prohibited practices

The following definitions of prohibited practices apply to the policy. These prohibited practices are collectively referred to as "fraud and corruption" or "fraud" in the policy:

- a. **Fraud** is any act or omission, including any misrepresentation, that knowingly misleads, or attempts to mislead, a party to obtain any financial or other advantage, or to avoid any obligation whether for oneself or for others. Without limiting the foregoing, fraud could involve, among other things, misappropriation of cash (for example through fraudulent claims or disbursements) or other assets (for example through unauthorised use of IUCN assets or falsifying inventory records) or fraudulent statements (for example through purposefully misreporting or omitting information).
- b. **Corruption** is the offering, giving, receiving or soliciting, directly or indirectly, or attempt to do so, of anything of value to improperly influence the actions of another party. Without limiting the foregoing, corruption could involve, among other things, an abuse of a conflict of interest, improper gratuities (including unauthorized acceptance of honours, gifts or remuneration), bribery (including kickbacks) or economic extortion.
- c. **Theft** is the unauthorized taking of anything of value that belongs to another individual or entity.
- d. **Collusive practice** is an arrangement among two or more parties designed to achieve an improper purpose, including but not limited to, influencing improperly the actions of another party.
- e. **Coercive practice** is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.

- f. **Obstructive practice** is deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a duly authorized investigation into suspected cases of fraud, corruption, collusive or coercive practice, money laundering or financing of terrorism; and/or threatening, harassing or intimidating any party to prevent that party from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or acts intended to materially impede the exercise of IUCN's contractual rights of access to information.
- g. **Money laundering** is the conversion, transfer, acquisition, possession or use of property by any person who knows or who may be reasonably presumed to know that such property is derived from any criminal activity or from an act of participation in such activity, including the concealment, or disguise of the true nature, source, location, disposition, movement, rights with respect to, or ownership of, such property or aiding, abetting and facilitating such acts.
- h. **Financing of terrorism** (and other sanctioned individuals or entities) is the provision or collection of resources, by any means, directly or indirectly, with the intention that they should be used or in the knowledge that they are to be used, in full or in part, to benefit individuals and entities subject to measures imposed by the United Nations Security Council and appearing on the United Nations Security Council Consolidated List. And also, the commission of any offense as set out in Article 2 of the International Convention for the Suppression of the Financing of Terrorism.

4.2. Anti-fraud and anti-corruption management life cycle

The anti-fraud and anti-corruption management life cycle comprises the following stages:

- a. identification and assessment of fraud and corruption risk;
- b. prevention, detection and deterrence of fraud and corruption;
- c. response to fraud and corruption; and
- d. feedback, lessons learned and internal control improvement

4.3. Fraud risk management process

IUCN has NO appetite for risks such as fraud, unethical conduct, or non-compliance with legislation that could impact our reputation and stakeholder confidence.

Fraud risk assessment is an integral component of IUCN enterprise risk management. Units conduct risk assessments twice a year during the Annual Work Plan and Budgeting cycle. Additionally, fraud risk assessment is included in the internal control self-assessment conducted every two years. . Offices and functions may also carry out a fraud risk assessment at intervening points during the year as the need arises (such as at the programme planning stage, when a business process undergoes a major change or when there is concern regarding the integrity of operations).

A fraud risk assessment is an effective way to improve communication about and awareness of the potential for fraud and corruption among IUCN staff. When staff are engaged in an open discussion about fraud and corruption, the conversations themselves can play a role in reducing vulnerability to fraud and corruption. A culture of openness and transparency in relation to fraud and corruption risks empowers staff to report potential cases. It also

promotes the identification of potential vulnerabilities and enables IUCN to become more resilient with regard to fraud and corruption.

The aim of a fraud risk assessment is to help management identify and evaluate the areas of programme, operational and support activities that are most susceptible to fraud and corruption and to prioritize those on which IUCN should focus its resources for prevention and mitigation.

4.4. Fraud prevention and deterrence

4.4.1. A Culture of Honesty and Ethics

The most persuasive and effective method of preventing fraud is the promotion of an ethical and transparent environment that encourages staff members at all levels to actively participate in protecting the Union's reputation and resources.

The Director General, Deputy Director Generals, Directors and senior management are responsible for setting the tone at the top by emphasizing that fraud and corruption are not acceptable under any circumstance; consistently displaying the appropriate attitude regarding fraud prevention and encouraging free and open communication regarding ethical behaviour; and demonstrating, through their directives, actions and behaviour, the importance of integrity in supporting the functioning of the system of internal control.

The sections below outline proactive measures taken to promote this culture and prevent and deter fraud.

4.4.2. Application and adherence to standards and codes of conduct

Adherence to standards and codes of conduct and contractual obligations deters fraud and corruption and encourages the highest standards of professional behaviour.

Standards and codes of conduct have been established for IUCN staff. Specifically, IUCN staff members must comply with the Code of Conduct and Professional Ethics; Staff Rules and all IUCN Policies and Procedures.

Standards of conduct for cooperating partners, vendors and other third parties are set forth in their agreements.

Through the Ethics Committee, IUCN maintains a policy applicable to IUCN staff in respect of conflicts of interest and their resolution. The policy covers the obligations of IUCN staff to avoid personal conflicts of interest and to disclose any that arise with a view to mitigating or eliminating them; to seek authorization concerning outside activities; and to disclose offers concerning honours, decorations, favours, gifts or remuneration.

4.4.3. Building prevention of fraud and corruption into programme design and support activities

When developing a new programme, project or activity, it is important to ensure that fraud and corruption risks are fully considered in the design and processes of the programme, project or activity. This is especially the case for high risk programmes, projects and activities, such as those that are complex or that are undertaken in high risk environments, in which information on risks must be communicated to relevant stakeholders, including donors and cooperating

partners, together with an assessment of the extent to which the risks can be mitigated. Programme officers must also evaluate the impact of fraud and corruption (how easy it might be for fraud and corruption to occur and be replicated in day-to-day operations) and the effectiveness of measures taken to mitigate related risks, including programme and financial monitoring. Informed decisions can then be made regarding any additional mitigating actions required.

The processes involved in support activities, particularly in sensitive areas such as procurement and management of resources, also require careful consideration of fraud and corruption risks. Processes should be reviewed regularly to ensure that existing controls are effective in mitigating fraud and corruption risks.

4.4.4. Awareness and training

IUCN staff, cooperating partners, vendors and third parties engaged in activities and operations on behalf of IUCN must be aware of their responsibility to prevent, detect, deter, respond to and report fraud and corruption.

Accordingly, in respect of IUCN staff, Directors and Unit Heads are responsible for raising awareness of this policy, of what constitutes fraud and corruption and of their detrimental effects and for underscoring the duty of all IUCN Staff to report any reasonably suspected case of fraud and corruption, or any attempts thereof.

In respect of external parties, IUCN staff involved in the engagement of external parties are responsible for ensuring that such parties are aware of this policy through the contracting process.

All IUCN staff, regardless of contract type, must complete mandatory training courses, including but not limited to, courses on ethics and standards of conduct, prevention of fraud and corruption and cyber security.

4.4.5. Internal controls

A strong internal control system in which policies and procedures are enforced, internal controls are appropriately implemented and staff, vendors, cooperating partners and other third parties are informed about fraud and corruption and its consequences can mitigate the risks of fraud and corruption.

IUCN has incorporated and will continue to enhance several key preventive and detective controls into its systems and processes. They include, but are not limited to, the following:

- a. **Due diligence in hiring:** Conducted during any recruitment process for IUCN staff, regardless of rank or length of service.
- b. **Performance management:** Use of documented workplans and performance appraisals, including staff disciplinary procedures, where applicable.
- c. **Assignment of responsibilities:** Clear reporting lines, job descriptions, and delegations of authority with approval workflows.
- d. **Segregation of duties:** Implementation of appropriate levels of checks and balances with regard to the activities of individuals.
- e. **System profile access controls:** Defined system role profiles and their assignment to relevant employees in line with their responsibilities.
- f. **Premises access:** Restricted access to premises and facilities.

- g. **Data controls:** Data integrity and reconciliation: Validation checks and data analysis that support the detection of anomalies and abnormal patterns.
- h. **Quality control**
 - i. External party due diligence: Selection procedures for cooperating partners, including assessment of their capacity to fulfil their obligations.
 - ii. External party performance monitoring: Regular monitoring of the performance of vendors, cooperating partners and other third parties, including through performance assessments and complaint and feedback mechanisms.
- i. **Management review:** Supervision and control exercised by directors and line managers.
- j. **Second line reviews:** Second line activities carried out by staff responsible for specified functions and regional hubs that provide support for country offices on internal controls and conduct compliance monitoring and decentralized evaluations.
- k. **Governance:** Oversight and scrutiny by Finance and Audit Committee.

4.5. Response to fraud

4.5.1. Reporting Procedures

The following reporting procedures apply to all individuals and entities to whom this policy applies.

IUCN staff must promptly report any reasonably suspected case of fraud and corruption, or any attempts thereof, to their line manager, or to the Oversight Unit if they are uncomfortable reporting their concern to their manager. If reporting to the Oversight Unit contact details are:

- a. Confidential hotline (voice mail): +41 22 999 03 50, or
- b. Confidential mailbox: ethics@iucn.org

Cooperating partners, vendors, external stakeholders and other contracted third parties must promptly report any reasonably suspected case of fraud and corruption, or any attempts thereof, in relation to any activities financed by IUCN according to the clauses in the applicable signed agreement. They are strongly encouraged also to inform the Office/Division Director; and the IUCN Oversight Unit (using the ethics hotline).

Donors are encouraged to promptly report any reasonably suspected case of fraud and corruption, or any attempts thereof, to the Head of Oversight and the appropriate Office/Division Director.

Beneficiaries and host communities are encouraged to promptly report any reasonably suspected case of fraud and corruption, or any attempts thereof, via the IUCN ethics hotline.

In cases where the IUCN Office/Division Director/Line Manager receives a report from any individual or entity mentioned in the previous paragraphs, the Office/Division Director must, within five working days, ascertain basic information about the suspected case and report cases, including estimated impacts, to the Head of Oversight.

If allegations have been reported to the Head of Oversight and not to the Office/Division Director, the Oversight Unit will, at the earliest reasonable time after completion of its preliminary assessment, inform the Office/Division Director(s) affected.

Any IUCN staff member reporting in good faith pursuant to the policy will be protected from retaliation, in accordance with the Whistleblower and Anti-retaliation policy.

Staff should be aware that making a report or providing information that is intentionally false or misleading constitutes ethical misconduct and may result in disciplinary or other appropriate action.

4.5.2. Investigation Procedures

The Oversight Unit assesses all allegations reported under this policy in order to determine whether an investigation should be opened in accordance with the Oversight Unit Investigation Procedure and other relevant regulations, rules, policies and procedures.

All investigations are conducted impartially, independently and thoroughly, in accordance with the Investigation Procedure and other applicable regulations, rules, policies and procedures.

4.5.3. Sanctions and related measures

The Head of Oversight may recommend to Director General or their delegate/s that appropriate administrative, legal and/or disciplinary action be taken against any individual or entity that is found to have violated the policy.

IUCN staff should be aware that fraud, once established, constitute serious ethical misconduct and may lead to the imposition of disciplinary measures up to and including summary dismissal.

Any recommended action in respect of a vendor or cooperating partner (if applicable) is referred to the Global Procurement Panel. If the Head of Oversight and Global Procurement Panel find that a vendor or cooperation partner has been involved in fraud they can recommend sanctions, including debarment. Vendors and cooperating partners must be made aware that fraud and corruption, once established, may constitute grounds for the immediate termination of agreements.

The Head of Oversight may also recommend that cases involving criminal activity be referred to relevant national authorities. Any such referral will be made following consultation with the Office Legal Affairs and, if necessary, after applicable waivers of immunity have been obtained.

4.5.4. Recovery

IUCN may seek recovery of IUCN resources and/or property lost as a result of breaches of the policy using all the means at its disposal, including legal action when appropriate. For example, in respect of IUCN Staff, IUCN may make deductions from salaries and other emoluments.

In respect of cooperating partners and vendors, IUCN would seek refund or recovery or withhold the relevant amount from subsequent disbursements, when legally feasible.

4.6. Feedback, lessons learned and internal control improvement

The Office/Division Director must address any control weaknesses arising from fraud and corruption with the aim of remedying those weaknesses and preventing any potential incidents. Any remedial action taken during the preliminary assessment or investigation phase must be carried out in consultation with the Oversight Unit in order to ensure that it does not compromise any proposed or ongoing investigation.

Any remedial action taken at the conclusion of an investigation should consider recommendations included in any management notification issued by the Oversight Unit.

Lessons learned from material incidents of fraud and corruption provide IUCN with insight into control weaknesses and possible recurring patterns.

The Oversight Unit supports management in building an understanding that prevents both the likelihood and the impact of recurrence.

If at any stage of the investigation process, the Oversight Unit determines that there is a potential or actual security risk or threat to individuals or IUCN's interests the Oversight Unit may engage relevant parties to assist with mitigation measures. Action should then be taken to address the problems identified and prevent their recurrence.

5. ROLES AND RESPONSIBILITIES

5.1. Staff:

- a. Report any suspicion, allegation or evidence of a possible violation of IUCN policies or standards, whether they have experienced or witnessed the behaviour;
- b. Cooperate with investigations following such a report, while maintaining and respecting confidentiality; and
- c. Participate in ethics trainings and supporting Oversight and Human Resources in awareness-raising campaigns for third parties, project participants, and local communities.

5.2. Management:

- a. Demonstrate personal compliance with this Policy;
- b. Build and promote an ethical organizational culture and lead by example;
- c. Ensure that all Staff have access to, are familiar with, and know their responsibilities pursuant to this Policy;
- d. Ensure that all members of the Office, Centre or Units leadership team are fully trained and briefed on this Policy and receive support and guidance on its implementation in their operations;
- e. Ensure that all Staff receive regular updates and training about this Policy and its application;
- f. Report timely to the Oversight Unit Head any suspected fraud before any actions are taken; and
- g. Protect individuals who report suspicions of fraud or corruption in good faith from retaliation.

5.3. Executive Board:

- a. Champion an ethical organizational culture by actively embracing this Policy, setting the tone, and leading by example;
- b. Ensure that all Staff have access to, are familiar with and understand their responsibility pursuant to this Policy; and
- c. Ensure that IUCN Offices, Centres and Units under their supervision implement this Policy; and
- d. Provide oversight for compliance with this Policy.

5.4. Director General:

- a. Setting up the “tone from the top” and ensuring that all Line Managers and Contact Persons do the same,
- b. Ensure that the responsibilities to implement and execute the Policy are clearly allocated;
- c. Hold all those responsible accountable; and
- d. Ensure that no retaliatory action is taken against a Staff Member involved in the reporting or the investigation of a reported allegation of fraud or corruption.

5.5. Deputy Director General, Corporate Services:

- a. Deciding on the adequate disciplinary or legal actions against the perpetrators, where necessary with the assistance of the Legal Adviser and of the Chief HR Officer; and
- b. Disclosing criminal conducts to the relevant law enforcement authorities, with the assistance of the Legal Adviser.

5.6. The Oversight Unit and Head of Oversight:

- a. Be responsible for (or Ensure or Manage or Superintend) the implementation of this Policy;
- b. Ensure a timely acknowledgement of receipt (no later than three working days) of a complaint received via the Whistleblowing hotline; and
- c. Ensure complaints are investigated where appropriate to do so, in line with relevant procedures.
- d. Provide annual reports to the Director General and the Finance and Audit Committee outlining the activity carried out in relation to the Policy during the relevant period as well as the action taken.

5.7. The Chief HR Officer:

- a. Lead and provide input on human resource matters covered by this Policy;
- b. Investigate or oversee investigations into allegations of ethical misconduct or wrongdoing related to employees and workplace safety and protection,
- c. Together with the Head Oversight Unit, assesses risks and/or complaints of retaliation; and
- d. Provides recommendations on disciplinary actions and protective measures.

5.8. The Legal Advisor is required to provide guidance to the Director General, the Deputy Director General Corporate Services, and the Head Oversight Unit on:

- a. The course of action to be taken, the involvement of external experts or law enforcement authorities, and the conduct of investigations;
- b. The potential legal avenues or consequences once a Concern has been established through investigation, and the means available to restore IUCN reputation and integrity.
- c. The Legal Adviser communicates with, manages and/or coordinates the follow up with external legal counsels and relevant law enforcement authorities.

6. COMPLIANCE

Compliance with this Policy is mandatory. No waiver from this Policy can be provided. Non-compliance to this Policy would constitute ethical misconduct under the Code of Conduct and

Professional Ethics and be subject to appropriate disciplinary measures.

7. GLOSSARY AND DEFINITIONS

Abuse of authority:	The improper use of a position of influence, power or authority by an individual towards others, whether through a one-time incident or series of incidents. It is particularly serious when the alleged offender uses influence, power or authority to improperly influence the career or employment conditions of another, e.g., through decisions on assignments, contract renewal, performance evaluation or promotion.
Bribery:	<p>“Bribery” or “bribe” means to directly or indirectly offer, promise, or provide a financial or other advantage (including hospitality or gifts and other expressions of appreciation in excess of a <i>de minimus</i> value) to another person or receive such an advantage in order to:</p> <ul style="list-style-type: none"> ○ Induce or encourage the recipient to perform a function improperly; ○ Induce or encourage the recipient to expedite the performance of a routine government action; or ○ Reward the recipient for the improper performance of a function.
Conflict of interest:	A situation in which Staff have an actual, perceived or potential personal interest (whether financial, personal or otherwise) that may affect, or be affected by, the conduct of their duties and responsibilities with respect to IUCN, or is otherwise contrary to the interests of IUCN. A conflict of interest or appearance of conflict of interest may arise when: (a) a Staff Member’s private interests interfere or appear to interfere with the interests of IUCN; (b) a Staff Member takes action or has interests that make it difficult to discharge his/her functions impartially and effectively and to discharge his/her official duties with only IUCN’s interests in mind; or (c) a Staff Member receives improper personal benefits as a result of his/her status or affiliation with IUCN. Conflicts of interest can be of a financial nature, arise from personal relationships/ family members, take the form of intellectual bias, or generate unfair or competitive advantage.
Ethical misconduct:	Conduct prohibited by IUCN professional standards as described in the Code of Conduct and Professional Ethics; the Policy on the Protection against Sexual Exploitation, Abuse, and Harassment; the Anti-Fraud and Anti-Corruption Policy, and the Whistleblowing and Anti-Retaliation Policy.
Intellectual property:	The right to patents, copyrights, and trademarks and any other form of legally protected intellectual property with respect to goods and/or services and other materials which bear a direct relation to or are produced, prepared, or collected in consequence of or in the course of IUCN work.



Property of IUCN:	Any real, tangible or intangible property that is owned, licensed or leased by IUCN, including, without limitation, financial assets, moveable property, information, information technology and telecommunications equipment, and other resources. The term also includes, as appropriate, intellectual property as defined above.
Staff or Staff members:	Staff, or Staff members, for purposes of this Policy, include IUCN Secretariat personal as well as temporary staff, staff hired on a temporary basis through recruitment companies, secondees, trainees, interns, and students.

8. POLICY EVALUATION AND UPDATE

The Policy will be reviewed every two years. Effectiveness will be evaluated based on feedback received and documented on the whistleblowing platform and investigation process.