



IUCN Anti-Fraud Policy

Version 2.0 - March 2014



Office of the Director General

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Policy Version Control and Document History: The IUCN Anti-Fraud Policy

Title	IUCN Anti – Fraud Policy
Version	2.0 released March 2014
Source language	English
Published in French under the title	Politique de l’UICN de lutte contre la fraude
Published in Spanish under the title	Política para la Prevención de Fraudes de la UICN
Responsible Unit	Office of the Director General
Developed by	IUCN Oversight Unit
Subject (Taxonomy)	Fraud, Internal Control, Risk Management
Date approved	December 2013
Approved by	Director General
Applicable to	All IUCN Staff Members world-wide
Purpose	The aim of the IUCN Anti-Fraud Policy is to safeguard the reputation and financial viability of IUCN through improved management of fraud risk. It sets out explicit steps to be taken in response to reported or suspected fraud, as well as measures that will be taken to prevent or minimize the risk of fraud.
Is part of	IUCN Internal Control Policy Framework
Conforms to	COSO Standards
Related Documents	IUCN Code of Conduct and Professional Ethics for the Secretariat
Distribution	Sent to all staff members world-wide, available on the IUCN Union Portal (intranet), provided for information to all partner organisations and suppliers with contracts with IUCN, and available publicly on request.

Document History

Version 1.0	Released February 2008
Version 1.1	Released August 2008. Changed to reflect new logo and name of IUCN.
Version 2.0	Released March 2014. Updated to reflect changes in organisation.

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Definitions

(The definitions in this Glossary are to be interpreted within the context of this policy.)

Allegation	A statement or accusation by a person that an act of fraud has or may have been committed. This does not require evidence of the offence or identification of suspects, but there is usually some stated basis for the accusation.
Conflict of interest	A situation in which the impartiality of an employee in discharging his/her duties could be called into question because of the potential, perceived or actual improper and impermissible influence of personal considerations, financial or other.
COSO Standards	The Committee of Sponsoring Organisations of the Treadway Commission (COSO) is a joint initiative of the five leading professional organisations dedicated to providing leadership through the development of frameworks and guidance on enterprise risk management, internal control, and fraud deterrence.
Director	All Directors.
Director General	Director General or Deputy Director General/Managing Director.
External fraud	Fraud committed against IUCN by an external party, for example the employees of a partner or supplier. For the purposes of this policy commissions are considered to be external parties.
External party	Any legal entity or individual other than the staff members of the IUCN Secretariat.
Fraud	The use of deception by an individual with the intention of obtaining an advantage for himself or herself or for a third party or parties, avoiding an obligation, or causing loss to another party. Fraud includes offences such as, but not limited to, deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, and collusion.
Fraud prevention	Strategies designed to proactively reduce or eliminate internal and external fraud.
Immediate dismissal	The cessation of a term of employment by IUCN immediately upon notice and without any separation benefits that may be provided by local conditions of service, on the basis of the employee's breach of certain terms of his/her contract of employment (including the local conditions of service).
Internal control	A process, implemented by the governing body, management and other employees, designed to provide reasonable assurance that risks are managed so as to ensure the achievement of the organisation's objectives.
Internal fraud	Fraud committed directly against IUCN by a staff member of the IUCN Secretariat.
Investigation	A search for or collation of evidence connecting or tending to connect a person or body with conduct that infringes the law or IUCN policies, procedures and guidelines.
Partner	Organisation or corporation that is involved in funding or delivering services to IUCN.
Risk assessment	A process that analyses the risks, including fraud risks, that may prejudice or prevent achievement of organisational objectives, and that determines whether those risks are to be prevented, mitigated, transferred or accepted.

Staff member

For purposes of this policy, any individual who is a party to a contract of employment with IUCN, including staff members of the IUCN Secretariat and project staff, TRAFFIC, Ramsar, and CITES personnel; Junior Professional Officers, interns and volunteers working for the Secretariat and individuals seconded by other organisations to the Secretariat, all of the above regardless of location.

1. Introduction

IUCN has become increasingly aware of the levels and types of risks that it must manage if it is to retain and enhance its reputation, financial viability and place among the world leaders in environment and sustainable development. External Reviews, donor feedback, Council recommendations and reports of the External and Internal Audits have highlighted, in some cases repeatedly, the challenges, risks and opportunities that IUCN faces in effectively managing and governing its large decentralized system of global, regional, country and project offices, networks of Commissions, and a world-wide Membership.

Recognizing that addressing fraud risk is a normal requirement for the conduct of business by all organisations, the Director General has responded to the recommendations of the Finance and Audit Committee of the IUCN Council and the External Auditor to strengthen IUCN's risk management practices, internal controls and standards. Measures include the implementation of a Risk Register, an Anti-Fraud Policy (this Policy) and a Code of Conduct and Professional Ethics. Through these measures, IUCN seeks to be an organisation that is accountable, transparent and ethical in its management and governance, and that retains the confidence and trust of its members, staff, and donors.

The aim of this Anti-Fraud Policy is to safeguard the reputation and financial viability of IUCN through improved management of fraud risk. It sets out explicit steps to be taken in response to reported or suspected fraud, as well as measures that will be taken to prevent or minimize the risk of fraud. The Policy has been developed on good practice examples of fraud risk control strategies and of fraud response plans found in the public and not-for-profit sectors, and on the specific needs and requirements of IUCN as a world-wide highly decentralized organisation.

This Policy applies to all staff members of the IUCN Secretariat. It is an integral part of IUCN's internal control policy framework and should be read and applied in conjunction with the *IUCN Code of Conduct and Professional Ethics*, and the *IUCN Accounting Standards and Procedures*. In addition, the definitions that appear in the Glossary are to be interpreted within the context of this Policy.

2. What is Fraud?

For purposes of this Policy, fraud is defined as the use of deception by an individual with the intention of obtaining an advantage for himself or herself or for a third party or parties, avoiding an obligation, or causing loss to another party.

The term fraud is used to describe offences such as, but not limited to, deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, and collusion.

This Policy is intended to apply to both internal and external fraud as defined in the Glossary.

Examples of Fraudulent Behaviour

- Obtaining property, financial advantage or any other benefit by deception or abuse of authority granted by virtue of official position or duty.
- Charging IUCN for goods and services that have not been delivered. Development or application of local policies or practices which are knowingly inconsistent with the objectives of IUCN global practices or objectives.
- Seeking to obtain confidential information about a colleague or others, with intent to use it for unauthorized purposes.
- Knowingly providing false, misleading or incomplete information to IUCN, its donors, partners, or other business relations, or deliberately failing to provide information where there is an

obligation to do so. Unauthorised personal use of IUCN computers, telephones, vehicles or any other property or services outside of professional duties, hacking into, or interfering with, an IUCN computer system.

3. How Fraud Occurs

Frauds arise because of lack of proper internal control policies and procedures, failure by staff to observe internal controls, carelessness in carrying out checks, or inadequate separation of duties.

Four basic elements are usually present when fraud occurs:

- Individual(s) to carry out the fraud – inside or outside of the organisation,
- Assets to be acquired, used or disposed of fraudulently,
- Intent to commit the fraud,
- Opportunity to do so.

Managers must ensure that the opportunities for fraud are minimized. A high probability of being caught will deter those who might otherwise engage in fraud. Opportunities to commit fraud may be reduced by ensuring that a sound system of internal control, proportional to risk, has been designed and implemented and is functioning as intended.

4. Fraud Prevention

Everyone in IUCN has a responsibility as well as an obligation to contribute to the management of fraud risk.

- Starting at the top, the IUCN Council, the Director General, the Directors and senior managers all set the tone and lead in the promotion of risk management, internal controls and an anti-fraud culture throughout the Union.
- Staff members conduct themselves with integrity and demonstrate awareness of the importance of ethical practices in their day to day work.
- Staff members design, implement and operate the control actions, recruit the right people, and ensure that physical and IT services promote computer and data security.
- Fundamental to sound management are governance structures that demonstrate and reinforce leadership, stewardship, ethical behaviour, transparency, accountability and performance. In IUCN this refers to the overall role of the IUCN Council and the specific role of the Finance and Audit Committee of Council to oversee IUCN's internal controls and risk management practices.

IUCN expects all people and organisations to be honest and fair in their dealings with all parts of the Union: Members, Commissions, Secretariat, as well as its partners. IUCN will not tolerate any level of fraud or corruption. Any detected case will be thoroughly investigated, with disciplinary or criminal sanctions pursued where appropriate and possible, and losses recovered by any lawful means. IUCN is also committed to ensuring that opportunities for fraud are reduced to the lowest possible level of risk; that effective controls are maintained to prevent fraud; and systems and procedures are reviewed and improved following detected cases of fraud.

There are four major facets to IUCN's strategy for effective fraud prevention:

4.1. A Culture of Honesty and Ethics

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

This involves:

- Clear statement of ethical values found in the IUCN Code of Conduct and Professional Ethics which all staff have an obligation to comply with and to promote with third parties, and which the organisation applies and enforces consistently.
- Establishing, disseminating and enforcing a clear anti-fraud policy, including sanctions for wrongdoing.
- Clarifying and addressing conflict of interest cases.
- Promoting staff awareness of fraud and training staff in anti-fraud and corruption strategies.
- Establishing and applying personnel policies that focus on the honesty and integrity of employment candidates and require background checks sufficient to the level and sensitivity of the position.
- Maintaining staff morale, reasonable working hours, and common basic standards in local working conditions.

4.2. Risk Management and Internal Control

Risk management is at the heart of effective fraud control, especially through the development of risk criteria and implementation of effective controls. IUCN will undertake a comprehensive evaluation of its overall vulnerability to fraud as well as the scope and magnitude of fraud risk in specific areas at least every two years, or more frequently as part of an ongoing risk assessment process. Findings will be reported to the Finance and Audit Committee of the IUCN Council.

The Finance and Audit Committee of the IUCN Council:

- Expects the Director General to exercise proactively his/her responsibility for the overall management of fraud risk and for the management of specific fraud risks, consistent with Art. 79(c) of the IUCN Statutes that holds the Director General responsible for the finances and accounting of IUCN.
- Monitors the implementation of actions designed to reduce fraud risk.
- Reports the matter to Council with recommendations for appropriate action, in cases where there is insufficient or lack of Secretariat response to fraud.

The IUCN Director General, Directors and senior managers:

- Establish internal controls to detect, report and deter fraud that are cost effective and commensurate with the magnitude of identified risks.
- Ensure that staff are comfortable to report fraud without fear of reprisal.
- Initiate and facilitate fraud detection and reporting.

4.3. Awareness Raising and Training

Fraud awareness raising and training underpins fraud prevention and detection. IUCN will ensure that all employees are aware of their responsibilities for fraud control and ethical behaviour. Targeted training will be provided for new staff and refresher training for current staff. Training will include the following subject areas:

- Definition of fraud – with IUCN examples to illustrate the breadth of fraud and the fact that it can involve the pursuit of tangible and intangible benefits,
- The need for ethical behaviour and the fact that fraud avoidance is everyone's responsibility,
- The details of IUCN's Anti-Fraud Policy:
 - Things to look for that could indicate that fraud may have been committed.
 - Steps to take if fraud is reasonably suspected.
 - Responsibilities for handling allegations and inquiries into cases of fraud in IUCN.
 - Relationship of the Anti-Fraud Policy with the Code of Conduct and Professional Ethics.
 - The role of the Head Oversight Unit, the Director General, and the Finance and Audit Committee of the IUCN Council.
 - Available remedies and measures to be applied when fraud is established.
 - Measures to ensure that third parties are aware of IUCN's Anti-Fraud Policy.

4.4. Oversight Process

Independent reviews by internal and external auditors will examine the effectiveness of internal controls and review operations for evidence of fraud. The results of such reviews will be reported directly to the Director General and the Finance and Audit Committee of the IUCN Council, and will be followed-up by management.

5. Fraud Response

5.1. Delegation Structure

The Director General has overall responsibility for the organisational response in the case of a reported or suspected fraud. Sub-delegation for handling the response will be made as appropriate. Care should be taken to ensure that those involved in overseeing fraud response do not have managerial responsibilities in the area(s) affected.

5.2. Reporting Allegations of Fraud

IUCN Staff Members' Responsibility

IUCN staff members should be aware of the potential for fraud, and should report any reasonably suspected fraud. Concerns which should be reported include, but are not limited to, staff committing or attempting to commit:

- Any dishonest or fraudulent act, such as:
 - Forgery or alteration of documents or accounts,
 - Misappropriation of funds, supplies or other assets,
 - Impropriety in the handling or reporting of money or financial transactions,
 - Personal gain from an official position or enabling family members or others to do so,
 - Disclosure of official activities or information for advantage,
 - Attempt to achieve personal gain from third parties by virtue of official position or authority,
 - Theft or misuse of property, facilities or services.

External party actions which should be reported include:

- Being offered a bribe or inducement by a partner or supplier,
- Receiving fraudulent (i.e. intentionally inaccurate, rather than erroneous) invoices from supplier,
- Known instances of corruption, deception or misuse by a supplier or partner,
- Any of the concerns listed in reference to IUCN staff members.

If staff become aware of a suspected fraud they should take note in writing of any pertinent details, including what was said or done by whom, the date, the time, the location and the names of the individual(s) involved.

Reporting process

Depending on the circumstances of who is thought to be involved in the suspected fraud, IUCN staff members should report the suspected fraud to one of the following, in order of preference:

- The line manager, the Head of Office or a Director.
- The Head Oversight Unit or to the Director General who will report the details to Head Oversight Unit.
- If the line manager is a potential suspect, then staff members should report the concern directly to the Head Oversight Unit, or a Director.
- Staff can also report through the confidential Anti Fraud Hotline 00 41 22 999 0350 (voice mail) or the Anti-Fraud email account antifraudpolicy@iucn.org, or by fax 00 41 22 999 0029, or by letter to the Head Oversight Unit, IUCN World Headquarters, Rue Mauverney 28, 1196 Gland, Switzerland. They have the option to report anonymously, should they so wish. The Anti-Fraud Hotline is regularly monitored by the Head Oversight Unit. Reports of fraud should include all known details, including all individuals alleged to be involved, the location, the time, and any relevant actions or statements.

All information provided to the Head Oversight Unit will be treated confidentially. All reasonable allegations will be treated seriously and systematically, and will be properly investigated. Allegations, whether made anonymously or not, must be supported by documentary evidence or statements by witnesses for the investigation to proceed. Without such evidence the investigation cannot take place.

If an allegation is determined to have been made frivolously, in bad faith, maliciously, for personal gain or for revenge, disciplinary action will be taken against the person making such an allegation.

IUCN Managers' Responsibility

If informed of fraud, managers should listen carefully and with respect to staff, and ensure that every allegation is treated seriously and given a fair hearing. Managers should obtain as much documentation and information as possible regarding the alleged fraud, including any notes or evidence, and they should reassure staff members that they will be protected and will not suffer any reprisal for having reported allegations made in good faith. Managers will be required to prepare a written report of the details of any suspected fraud that has been reported to them for enquiry, and provide it to the Head Oversight Unit.

If managers consider that the case cannot be discussed with the alleged perpetrator, they should report the matter immediately to the Head, Oversight Unit. All cases should be reported within five working days of discovery or notification from another member of staff, to the Head Oversight Unit or, alternatively, the Director General. All subsequent correspondence should be forwarded to the Director General, and the Head, Oversight Unit.

5.3. Determining the Appropriate Course of Action by the Head of Oversight and the Director General

As a matter of principle, once an alleged fraud is reported to the Head Oversight Unit, he/she will disclose all relevant information to the Director General, Chief Financial Officer, Director Human Resources Management Group and Legal Adviser. If any of these persons are thought to be involved, then the report should bypass the person concerned, and be sent additionally to the IUCN Treasurer.

The Director General will determine, in consultation with the Head Oversight Unit, the Legal Adviser, and the Director, whether the case can be dealt with internally, or whether and what external involvement is necessary. Any decisions to contact external experts or police will be recorded.

A decision to involve external experts will depend on the magnitude and the complexity of the fraud and the individuals involved. Criteria for determining the magnitude and complexity of cases for investigation can be found in Annex "A".

The Legal Adviser will advise the Director General on the involvement of the police in the given case. In IUCN Regions, a local lawyer will be consulted for such advice. The final decision to involve the police will be taken by the Director General.

The Director General could seek advice and require the involvement, as necessary, from the External Auditors, the Chair of Finance and Audit Committee of the IUCN Council, and any other specialist accountant and financial investigators.

5.4. Initial Reaction to Allegations of Fraud

- The Director General will act promptly to determine a course of action appropriate to the seriousness of the alleged offence. Sanctions could range from leave with pay, or suspension, to immediate dismissal. In all cases the course of action will be determined in consultation with the Director Human Resources Management Group, and the Legal Adviser.
- The Director Human Resources Management Group will inform the individual(s) concerned of the allegations against him or her, and the course of action to be taken.
- Simultaneously the Director General will ensure that all relevant information in the possession of the individual suspected is secured for investigation.
- The Director General or the Chief Financial Officer, in consultation with the Head Oversight Unit, will mitigate the risk of future losses by immediately amending procedures in order to protect assets and to preserve evidence, including, if necessary, suspending payments (such as of salary or of invoices) .
- Relevant insurers will be notified immediately of any loss or damage to IUCN insured property.
- The Head Oversight Unit will notify in due course the External Auditors.
- Depending on the legal status of the IUCN office, IUCN may have a legal obligation to report the case to the appropriate government body in order to protect IUCN's reputation or legal status.
- IUCN may have a legal obligation to provide early notification to parties such as donors and partners who may potentially suffer losses. (see also Managing External Relations, below).

5.5. Investigation Procedure

- Depending on the magnitude and the complexity of the fraud, investigations will be carried out either in-house by the Head Oversight Unit or by external parties such as independent accountants with specialized forensic accounting expertise and access to criminal law expertise, or where deemed appropriate, by the police. The decision whether to use

internal or external investigation services, or a combination of both, will be made by the Director General on the advice of the Legal Adviser and the Head Oversight Unit, with the assistance of local legal counsel as necessary.

- Investigations will be conducted without regard to any person's relationship to the organisation, position or length of service. The Head Oversight Unit will retain and secure records of all actions in the investigation, in the event of any future criminal, civil or disciplinary action.
- The Head Oversight Unit will determine who should be involved in the investigation and take care to avoid a conflict of interest situation for staff members and managers with close working relationships with the individual(s) in question.
- The Director General will ensure that full access is given to the Head Oversight Unit and any external body requested to assist him/her to immediately search the work area in question, including any files and computers. All searches are to be conducted in a lawful manner, to ensure that evidence is admissible in court, if required. The Head Oversight Unit will keep records of any action or handling of evidence.
- Interviews, if necessary, will be structured and documented as much as possible. The Head Oversight Unit will develop the procedure, in consultation with the Legal Adviser.
- The Head Oversight Unit will issue a report detailing the findings and conclusions of every completed investigation, including recommendations for future action. Results of investigations will not be disclosed to or discussed with any person apart from the Legal Adviser, Director General, Chief Financial Officer, External Auditors, the Finance and Audit Committee of the IUCN Council, and anyone with a legitimate need to be involved. This is important to avoid damaging the reputation of those suspected of wrongdoing and subsequently found innocent, and to protect the Union from potential civil liability and loss of reputation and goodwill.

5.6. Managing External Relations

In the case of substantiated fraud, IUCN will take immediate steps to mitigate potential loss of IUCN's reputation and credibility with donors and partners who are involved in funding or delivering work in the particular context in question. Where an investigation confirms that an act of fraud was committed, the Director General, will disclose the details of the fraud, the assets/resources affected, and the efforts being made to remedy the situation to any partner or donor with an interest in the affected area. This must be done as rapidly as possible.

It is worthwhile noting that in some cases decentralized donors and partners who interact closely with IUCN Regional Offices and field projects may be as or more aware of the issues than staff from IUCN Headquarters, and they will be looking to IUCN to remedy the situation swiftly and with integrity and transparency.

In high profile cases of fraud, Communications Officers will manage and monitor any media response. They are to release information only when it is approved by the Director General, in consultation with the Legal Adviser. Communications Officers will retain a complete record of any information released, including the content and the recipient.

5.7. Recovering Assets

Where IUCN has suffered pecuniary loss or loss of other material assets, efforts will be made to seek restitution from the individual(s) responsible for the fraud. This can be done through the following methods:

- Making arrangements for voluntary payment,
- Making deductions from benefit payments or a pension scheme if permitted by law,
- Considering an insurance claim, and subrogation if the claim is settled,

- Taking civil action to obtain a judgment for the loss,
- Obtaining compensation orders in criminal cases,
- Considering any other appropriate means of recovery.

5.8. Disciplinary Action

Where the Head Oversight Unit investigation reveals that an IUCN staff member has committed a fraud involving theft, embezzlement or misappropriation of funds and the facts are considered to be beyond reasonable doubt, the Director General, in consultation with the Legal Adviser and the Director Human Resources Management Group, will seek advice from external counsel. Where appropriate, a complaint should be filed with the police. In these cases disciplinary action will take the form of termination, or immediate dismissal.

Where the fraud does not involve theft, embezzlement or misappropriation of funds, the member of staff should be suspended from duties on pay pending completion of the investigation. The Director General following consultations with external counsel, the Legal Adviser and the Director Human Resources Management Group, will determine the appropriate course of action.

Disciplinary action may also be brought against supervisors whose failures have contributed to the act of fraud or against a staff member deliberately making an allegation in bad faith.

5.9. Follow-up Action

Following a case of fraud, and subject to any legal reporting restrictions, the Director General will ensure that all managers and staff in the area affected are briefed on the process and outcome of the investigation. There should also be a follow-up with the individual(s) who reported the initial suspicion of fraud, to provide assurance that their claims have been taken seriously.

Depending on the circumstances, the Director General will consider the need for communication with staff, donors and partners on a larger scale.

The Director General will ensure that the organisation conducts a thorough review of operating procedures in the areas affected by the fraud and that improvements are made where necessary. Lessons learned will be disseminated throughout the organisation, where applicable, to strengthen the system of internal control and to foster an anti-fraud culture. A report on actions taken will be submitted to the Finance and Audit Committee of the IUCN Council.

6. Roles and Responsibilities in Fraud Response and Control

In summary, the specific roles and responsibilities for preventing and responding to fraud in IUCN are the following:

6.1. The Finance and Audit Committee (FAC) of the IUCN Council

The Director General is expected to provide regular reporting to FAC on the assessment of fraud risk and measures being taken to prevent fraud in IUCN.

6.2. The Director General

- Sets the overall tone to reinforce the message that fraud will not be tolerated in IUCN.
- Establishes an internal control system designed to eliminate or mitigate the risks faced by

IUCN. He/she will be accountable for the adequacy and effectiveness of the controls designed and implemented. Managing fraud risk should be seen in the context of the management of a wider range of risks.

- Provides strong support to the Head Oversight Unit.
- Establishes mechanisms for reporting suspected fraud and issues with management of fraud risk.
- Ensures that staff knowledge of anti-fraud policies is sufficient and that appropriate training is provided.
- Ensures that swift action is taken to respond to allegations and substantiated cases of fraud.
- Makes arrangements for investigating allegations of fraud, and ensures that vigorous and prompt investigations are carried out without delay.
- Determines the appropriate disciplinary and/or legal action to be taken against perpetrators of fraud and supervisors whose failures have contributed to a proven act of fraud, and ensures that appropriate action is taken to recover assets.
- Communicates, if necessary, with major donors or partners affected by the fraud to reassure them that all necessary steps are being taken.
- Ensures timely follow-up and strengthening of preventive measures.
- Takes appropriate measures in case of frivolous or bad faith allegations.
- Takes appropriate measures if a staff member is cleared of allegations made in good faith.

6.3. All Line Managers

- Assess the risks, including but not limited to fraud risks, involved in their area of responsibility and ensure that an adequate system of internal control exists and functions to address these risks.
- Ensure that controls are properly operated and complied with. Line managers should regularly review the control system in their area of work to satisfy themselves that it continues to operate effectively.
- Encourage staff to report reasonable suspicions of fraud, treating all allegations seriously, and promptly reporting allegations to the Head Oversight Unit.
- Keep records of any allegations as well as any subsequent actions taken.

6.4. The Head Oversight Unit

- Promotes the deterrence and prevention of fraud by evaluating the effectiveness of internal controls, and reports periodically on their adequacy to the Director General and the Finance and Audit Committee of the IUCN Council.
- Receives reports of fraud from staff and managers, and provides guidance to the Director General or his/her delegate in determining the scope of the fraud and contacting external experts or legal authorities.
- Conducts internal investigations, where applicable, including gathering evidence, conducting interviews, and writing reports on investigations.
- Keeps records of any allegations made, any subsequent actions taken, and the ensuing result.
- Reviews and approves the proposed changes to the system of internal controls.
- Reviews the implementation of the changes made to the system of internal control subsequent to a case of fraud to evaluate their efficiency and effectiveness.

6.5. The Legal Adviser

- Provides guidance to the Director General and the Head Oversight Unit on the course of action to be taken, the involvement of external experts or legal authorities, and the conduct of investigations.
- Provides guidance to the Director General and the Head Oversight Unit regarding the potential legal avenues or consequences once a fraud has been established through investigation, and the means available to recover assets and to restore IUCN's reputation and goodwill.
- Communicates with and manages the follow up with external criminal lawyers engaged in the jurisdictions relevant to the fraud.

6.6. The Global Director Human Resources Management Group

- Consults with the Director General regarding the appropriate disciplinary action to be taken against the perpetrators of fraud and supervisors whose failures have contributed to the commission of fraud or those who have made frivolous or bad faith allegations.
- Ensures that detailed reference checks are carried out in recruitment processes for staff positions that may be more vulnerable to opportunities for fraud (handling money, procurement, etc.).

6.7. All Staff Members

- Conduct themselves lawfully and properly in the use of the Union's resources.
- Remain alert to the possibility of fraud and report suspicious behaviour to their line manager or the Head Oversight Unit, a Director, or the Director General.
- If staff prefer to report anonymously they can do so through the confidential Anti-Fraud Hotline 00 41 22 999 0350 (voice mail) or the Anti-Fraud email account (fraud@iucn.org) to which only the Head Oversight Unit has access, or by letter to the Head Oversight Unit, IUCN World Headquarters, Rue Mauverney 28, 1196 Gland, Switzerland.
- Attend in-house training courses on Fraud Prevention.
- Sign and accept the Anti-Fraud Policy as an integral part of their employment contract with IUCN.

7. Related Policies for Further Guidance

The *IUCN Anti-Fraud Policy* is to be incorporated by reference into all instruments regulating the employment, contractual or institutional relationships between IUCN and natural or legal persons, and is to be read and applied in conjunction and consistent with the following resources:

- *IUCN Code of Conduct and Professional Ethics*
- *IUCN Global Human Resources Policy*
- *Local Conditions of Service*
- *IUCN Accounting Standards and Procedures*

Annex A: Guidelines for Investigation

MATTERS FOR CONSIDERATION IN SELECTION OF ACTION TO BE TAKEN			
Action to be taken	File complaint with the police but charges may depend on obtaining further evidence	File complaint with police	Can be handled within IUCN
Matters for consideration			
Complexity	Requires detailed analysis of large amounts of evidence, both paper and computer based. Use of sophisticated technology.	Not complex but involves clear theft, embezzlement or misappropriation of IUCN funds	Analysis of relevant evidence straightforward.
Degree	Monetary loss over \$USD 50,000 or equivalent.	Over US\$ 10,000	Minor monetary loss up to US \$USD 10,000, or equivalent. Minor damage to the reputation of IUCN.
Remedy	Likely to involve action before a court or tribunal.	Likely to involve action before a court or tribunal.	Likely to be limited to administrative action within IUCN.
Certainty	Preliminary analysis indicates strong possibility of proof beyond reasonable doubt.	Preliminary analysis indicates proof beyond reasonable doubt	Preliminary analysis indicates proof beyond reasonable doubt
Scope	Involves known or suspected criminal activities in a number of agencies and/or jurisdictions. Collusion between a number of parties.	May involve one or more persons	May involve one or more persons
State of evidence	Evidence is required that can be obtained within IUCN, or failing that evidence is required that can only be obtained pursuant to a search warrant or surveillance,	Evidence is required that can be obtained within IUCN.	Evidence is required that can be obtained within IUCN.