

FINANCIAL WRONGDOING AND ANTI-CORRUPTION POLICY

1. Introduction

The Australian and New Zealand Intensive Care Society (ANZICS) is committed to maintaining the highest standards of integrity, accountability, and transparency in all its operations. This policy outlines ANZICS measures to prevent, detect, and address any instances of fraud, money laundering and financial misconduct or other forms of financial corruption within the organisation.

ANZICS enforces a zero-tolerance approach to such activities, requiring that all members, staff, and associated parties adhere to ethical practices and legal requirements. Through education, robust internal controls, and clear reporting mechanisms, ANZICS strives to protect its resources and reputation, fostering a culture of transparency, trust and ethical behaviour across all levels of the organisation.

2. Purpose

The purpose of this policy is to establish a clear and robust framework to minimise the risk of fraudulent financial behaviours occurring within ANZICS and whilst simultaneously facilitating identification and appropriate responses to such behaviours if they do occur. ANZICS aims to safeguard the organisation's assets, uphold its reputation, and ensure compliance with relevant laws, ethical standards, for the purposes of accountability and transparency.

3. Financial Reporting on Programs

In line with the ANZICS Articles of Association and forthcoming Constitution (April 2025), Australian Charities and Not-for-Profit Commission (ACNC), and the Australian Council for International Development (ACFID), ANZICS will follow good practice for financial management and identifying wrongdoing. ANZICS processes for finance and resource management include but are not limited to:

- Conducting financial transactions through regulated financial institutions wherever possible,
- Maintaining oversight of whole programs of work and other organisational activities, keeping records of assistance provided to program partners, appropriate third parties, and stakeholders.
- Conducting both regular and unscheduled internal and external audits to ensure programs are delivered as intended to ensure financial records are accurate,

- Providing periodic financial training to representatives and program partners depending on the level of risk,
- Reporting suspicious activity to the relevant funding body and/or the Australian Federal Police, as required.

In addition to accurate financial reporting, ANZICS incorporates proportionate risk management and control mechanisms—such as annual audits, external accounting oversight, and due diligence processes—to ensure compliance and transparency.

ANZICS will conduct checks of individuals and organizations receiving funds, including partners, suppliers, and any other entities to which it provides funding or payments, against:

- The **Criminal Code list of terrorist organisations**, published by the Australian Government (<https://www.nationalsecurity.gov.au/what-australia-is-doing/terrorist-organisations>)
- The **DFAT Consolidated List**, which includes individuals and entities subject to targeted financial sanctions. (<https://www.dfat.gov.au/international-relations/security/sanctions/consolidated-list>)

These checks will be incorporated into ANZICS' due diligence processes to ensure compliance with legal and regulatory obligations.

4. Risk Management and Control Mechanisms

Risk Management and Control Mechanisms

Recognising that ANZICS is a small organisation with a generally low risk profile, our risk management measures are proportionate to our size and scope. In support of our overall commitment to financial integrity, we have implemented the following controls:

- **Proportional Controls:** ANZICS conducts annual audits and maintains oversight through an external accountant. These measures, along with periodic internal reviews, are designed to detect and deter potential financial wrongdoing while remaining appropriate to our organisational scale.
- **Monitoring and Oversight:** Our financial processes are subject to regular monitoring to ensure accuracy and compliance with legal and ethical standards. The annual audits and ongoing review by our external accountant provide assurance that any financial risks are managed effectively.
- **Due Diligence:** As part of our routine processes, we conduct checks on all individuals and organisations receiving funds, including verification against the DFAT Consolidated List and the Criminal Code list of terrorist organisations. These checks are integrated into our due diligence procedures.
- **Continuous Improvement:** Although our risk profile is low, ANZICS remains committed to periodic reassessment of our risk management practices. Lessons learned from audits and internal reviews are used to make proportional adjustments to our controls, ensuring ongoing compliance with regulatory requirements.

5. Scope

This policy applies to all ANZICS personnel, representatives, and key stakeholders involved in ANZICS projects or programs, including Board members, Committee members, employees, volunteers, contractors, sub-contractors, consultants, and partner staff.

This policy extends to any location that is ANZICS workplace at any time and when representing ANZICS. This can include, but is not limited, to:

- at an office or other premises including ANZICS/government/supporter locations.
- when working from home or remotely.
- at locations within Australia, New Zealand or elsewhere in the world.

6. Policy

- 6.1 ANZICS has a zero tolerance to financial wrongdoing. No ANZICS employee, or any third party acting on behalf of ANZICS or dealing with ANZICS shall commit financial wrongdoing or any corrupt practice, fail to report financial wrongdoing or fail to manage the risk of financial wrongdoing.
- 6.2 Payments that are typically not allowed under this policy may only be considered in cases of urgent personal safety threats. In such situations, the payment must be promptly reported to management and clearly documented in accounting records as being related to safety concerns.
- 6.3 All personnel covered under the scope of this policy must report any situation that creates an actual, potential or perceived conflict of interest in line with ANZICS' Conflict of Interest Policy.
- 6.4 ANZICS will implement controls that will minimise the opportunity and motivation for fraud and corruption.
- 6.5 ANZICS will provide mechanisms for the reporting of suspected or actual financial wrongdoing and corruption. This includes a complaint handling mechanism and a whistleblower mechanism, which will facilitate confidential reporting of suspected breaches.
- 6.6 All alleged instances or reports of financial wrongdoing or corruption will be investigated and if confirmed addressed, and the root causes identified. Learnings will also be used to implement changes to reduce the risk of future recurrence.
- 6.7 All personnel covered under the scope of this policy will be made aware of this policy.

7. Policy Breaches

Whilst ANZICS maintains a zero-tolerance approach to financial wrongdoing, it recognises that preventing all instances may not always be possible. In cases where breaches occur, ANZICS is committed to taking swift and appropriate action to address them.

- 7.1 ANZICS has a responsibility under this policy to report breaches both internally and externally. Failing to do so can have serious consequences for ANZICS operational and charitable activities.
- 7.2 To comply, any individual who identifies a breach of this policy must report it using one of the following methods:

- By notifying, in writing, your immediate supervisor or the General Manager
- By notifying, in writing, a member of the ANZICS Executive
- Through ANZICS Whistleblower procedures

7.3 ANZICS will take disciplinary action where financial wrongdoing or corruption has occurred, up to and including:

- Termination of employment
- Removal of Board or Committee members who fail to comply with this policy
- Termination of agreements and/or contracts with any third party who fails to comply with this policy
- Recovering funds or assets that have been misappropriated, and pursuing legal action against offenders, including referral to law enforcement authorities in Australia, New Zealand, or elsewhere, or seeking other legal remedies

7.4 Any suspected or actual incidents of fraud involving Department of Foreign Affairs and Trade (DFAT) funding must be reported to DFAT within 5 business days of ANZICS becoming aware of the incident.

8. Definitions

Bribery	Bribery entails offering or providing a benefit with the intention of influencing the recipient's actions. Typically, the conduct expected from the recipient involves illegal or unethical behaviour in which they would not otherwise engage. Bribing or attempting to bribe a foreign public official is a grave offense. Australian entities or individuals who engage in bribery abroad can face prosecution under Australian legislation as well as the laws of the respective foreign jurisdictions.
Corruption/Corrupt Practices	Dishonest conduct where an individual exploits a position of trust to benefit personally, thereby acting against the interests of ANZICS. This often involves public officials, politicians, or corporations requesting or misappropriating funds in return for services or favourable agreements.
Facilitation Payment	Facilitation payments are small sums of money intended to expedite routine governmental procedures, often referred to as "grease payments." These payments incentivise public officials to delay processes and create obstacles, exposing organisations to exploitation and reputational risks. Furthermore, they undermine local regulations and perpetuate corrupt practices.
Financial Wrongdoing	Conduct that is unlawful or unethical in relation to financial dealings. In this Policy, it serves as a comprehensive term encompassing activities such as fraud, bribery, corruption, money laundering, financing of terrorism, and breaches of sanctions imposed by the Australian government.
Fraud	Obtaining or providing a benefit through deception or other dishonest means, resulting in gain, or causing loss, constitutes fraud. This encompasses incidents of attempted, alleged, or detected fraudulent activities. Fraud is a component of financial misconduct and may

involve acts such as bribery, corruption, and the making of facilitation payments, among others.

9. Relevant Documentation

- ANZICS Conflict of Interest Policy (2024)
- ANZICS Whistleblower Policy (2024)

10. Financial Wrongdoing and Anti-Corruption Policy Review

This policy will be reviewed every three years, or earlier as necessary.

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