ANTI-FRAUD AND CORRUPTION POLICY

1. Scope

Sight For All's Board Directors, staff, contractors, project partners and volunteers have a responsibility to act in an ethical, transparent and honest manner to achieve its Vision, Purpose and in delivering the key strategies of Collaborative Research, Sustainable Education, Infrastructure Support and Eye Health Awareness.

Sight For All is committed to preventing, identifying and acting upon any instances of fraud or corruption against the organisation, whether committed by Board Directors, staff, Visionaries, contractors, volunteers or project participants.

Fraud and corruption against Sight For All will have significant and far reaching impacts, including financial and reputational. It affects project participants and those who would benefit from Sight For All's projects. The control of fraud and corruption is important to protect Sight For All's finances and funds provided by the Australian Government, corporate supporters, trusts, foundations and the general public. These are funds that are used to support the organisation and deliver Australian and International projects. Additionally, fraud and corruption controls demonstrate Sight For All's commitment to ethical management, the efficient use of funds and reducing their negative human and security impacts.

Sight For All has Head Agreements in country with Ministries of Health and, where applicable, Ministries of Foreign Affairs and International Development. Sight For All also has Project Agreements in place with partners who are, in most cases, hospitals where projects are being undertaken, such as through equipment provision and fellowship training. Except for pass down funds – a requirement of Sight For All's grant agreement with the Department of Foreign Affairs and Trade's Australian NGO Cooperation Program, funds are not provided partners to for implementing projects. This assists in minimising the risk of fraud and corruption occurring. While these arrangements are in place and funds are not transferred to partners for project implementation, the risk of fraud and corruption is still possible.

This Policy outlines Sight For All's processes to prevent acts of fraud or corruption occurring and the reporting and investigation process should an act occur.

DFAT's Fraud and Corruption Toolkit for Service Providers and Funding Recipients has been referenced throughout this Policy and implemented into Sight For All's operations.

This policy applies to all Sight For All Board Directors, staff, Visionaries, contractors, volunteers, Fellows, project participants and partners whether in Australia or partner countries.

For the purposes of this policy, "Organisational Leader" refers to the most senior employed officer of the organisation (e.g. Chief Executive Officer or General Manager, as appointed by the Board of Directors.

2. Definitions

Fraud

Fraud is defined as dishonestly obtaining a gain or benefit or causing a loss or risk of loss by deception or other means. Fraud against the Commonwealth (as based on the dishonesty offenses of Chapter Seven of the Criminal Code) is defined as: Dishonestly Obtaining (including attempting to obtain) a gain or benefit, or causing a loss or risk of loss, by deception or other means. Fraud requires intent. Where intent cannot be shown, an accident may be non-compliance rather than fraud.

In the context of Sight For All's operations, fraud may include (but is not limited to):

- Theft of funds or property
- Unlawful use or unlawful obtaining of property, equipment, materials or services
- Providing false or misleading information
- Misuse of Sight For All, donated or Government funds, assets or equipment

- Making or using falsified documents
- Wrongfully using Sight For All or Commonwealth information or intellectual property.

Internal fraud refers to fraud being committed by a Board Director, staff member or contractor.

Corruption

Corruption is defined as any conduct of a public official that constitutes or involves: a breach of public trust; abuse of a public office; or misuse of information or documents; or conduct of any person that could adversely affect a public official's honest or impartial exercise of powers or performance of duties.

Corruption may be criminal or non-criminal. It involves the misuse of power or position eg: soliciting bribes or nepotism. Corruption is any conduct that does or could compromise the integrity, accountability or probity of public administration.

Bribery

Bribery is defined as the promise or delivery of a benefit in order to influence the receiver's behaviour. Foreign bribery specifically involves providing, causing or offering the provision of a benefit with the intention of improperly influencing a foreign public official to obtain or retain business or an advantage, either business or personal.

Facilitation Payments

Facilitation payments create incentives for public officials to slow down processes and create obstructions. They amount to public officials personally benefiting from providing a public service.

3. Examples of Fraud and Corruption

Examples of fraud and corruption that Sight For All representatives are required to be aware of include:

- Theft and/or misuse of funds or assets
- Provision of falsified documents including to DFAT
- Participating in a bribe to obtain a benefit
- Accepting bribes, such as awarding contracts to a certain provider
- Using DFAT or Sight For All funds to make facilitation payments
- Spending DFAT funds or other donated funds on items not allowed under the arrangements
- Not declaring or managing conflicts of interests, such as awarding contracts to friends or family without seeking competitive quotes or within delegations of the Sight For All Delegations of Authority Policy.

4. DFAT Fraud and Control Toolkit

As an Australian NGO Cooperation Program (ANCP) Accredited Agency, Sight For All complies with DFAT's Fraud and Control Toolkit for Service Providers and Funding Recipients – June 2025. The toolkit provides strategies for developing and implementing fraud and corruption control strategies. In complying with the Toolkit, Sight For All also follows the Fraud and Corruption Feedback Loop which comprises: Prevention, Detection, Correction, Reporting to DFAT and Learning.

5. Implementation of the Fraud and Corruption Feedback Loop

Prevention

Sight For All seeks to minimise the risk of fraud and corruption in the following ways:

- Robust recruitment and selection practices as outlined in the Human Resources Policy. This includes the requirement for Criminal History Record Checks, adherence to the Code of Conduct Policy and Vulnerable Persons Code of Conduct and referee checks.
- Checking all representatives and project partners against required DFAT Sanctions Lists
- Communicating policy documents upon engagement of team members, Board Directors and Visionaries, and with partners via Head and Project Agreements. These policies include this Anti-Fraud and Corruption Policy, the Counter Terrorism Policy and Safeguarding Policy.
- Educating representatives about fraud and corruption, including that seeking to receive, or receiving any gift, payment or benefit of any kind is unacceptable.

- Identifying and managing risks at the organisation, country and project levels.
- Financial controls including dual signatories for payments made, audited financial statements and monitoring via the Finance, Risk, Remuneration, Audit and Compliance Committee (FRRACC).
- Following the requirements of the Procurement Policy and Delegations of Authority Policy for all purchases and payments made.
- Avoiding conflicts of interest, ensuring that they are declared, including by Directors at each Board meeting.

Detection

Sight For All's Good Development Practice Workshop is a mandatory requirement to be completed by all Sight For All representatives including Board Directors, staff, contractors, Visionaries and project participants. Anti-fraud and corruption is a component of these workshops and includes Sight For All's commitment to mitigating fraud, how reports of fraud or corruption are to be made and the investigation process. Understanding what constitutes fraud and corruption is essential in detecting it. As such, Sight For All educates representatives and project participants about fraud and corruption via this policy and Good Development Practice Workshops.

Sight For All's reporting process for suspected cases of fraud and corruption is shared with representatives and the reporting form is accessible and easy to use.

Sight For All's Whistleblower Policy encourages and facilitates the disclosure by individuals of wrongdoing without fear of reprisal.

Correction

Sight For All has the following fraud and corruption correction controls in place:

- Risks are identified and monitored, and mitigation strategies are in place at the organisation, country and project risk levels
- Additional training and refresher training is undertaken if required
- External evaluations are conducted and recommendations actioned
- Other methods imposed by DFAT
- Insurance exists to protect the organisation if required.

Reporting

Sight For All Board Directors, staff, Visionaries, Fellows and volunteers are required to report **in writing** information involving fraud and corruption towards Sight For All, **within 24 hours**. This enables Sight For All to report to DFAT within **5 business days** as required via the agreement with DFAT for ANCP funded projects.

Sight For All takes concerns and allegations seriously. In investigating concerns, Sight For All ensures that confidentiality and the principles of natural justice will prevail. Sight For All operates on the basis that if in doubt, representatives are encouraged to report a matter to the Board Chair or Organisational Leader, who in turn will report to DFAT.

In the first instance, the written report should be made to the Board Chair or Organisational Leader who may then refer the matter to the police or in-country authorities to investigate. Sight For All will assist with the investigation as much as possible. The Sight For All Board of Directors will be kept fully informed throughout the process.

As a DFAT funded service provider through the Australian NGO Cooperation Program (ANCP), Sight For All is required to report any suspected or real incidents of fraud and or corruption within five (5) business days or as agreed. Reporting of incidents to DFAT are to be made with the Organisational Leader using the required DFAT form.

If an instance of attempted, alleged, suspected or detected fraud or corruption has occurred, Sight For All is required by DFAT to investigate. Such an investigation is required to be conducted in accordance with the principles of the Australian Government Investigation Standards and the laws of the jurisdiction in which the fraud and/or corruption occurred.

Sight For All recongises that some individuals reporting fraud may wish to keep their identity confidential and thus anonymous reports can be made.

Learning

The Sight For All Board of Directors, FRRACC, Organisational Leader and Management team review this Anti-Fraud and Corruption Policy biennially. In doing so, continuous learning applies in referencing documents produced by DFAT, such as the Fraud and Corruption Control Toolkit for Service Providers and Funding Recipients – June 2025. Sight For All Management Team members participate in educational activities provided by DFAT and the Australian Council for International Development (ACFID) when available. Updates to the Good Development Practice Workshop and Sight For All policies are shared with representatives to enable continuous learning.

6. Fraud and Corruption Control Steps

To protect against acts of fraud or corruption, Sight For All also follows DFAT's five Fraud and Corruption Control Steps which are:

1) Conduct a Fraud and Corruption Risk Assessment

   Sight For All's organisational, country and project risk assessments are undertaken and regularly reviewed to identify risks, including for fraud and corruption.

2) Develop a Fraud and Control Strategy

   Outlined via this policy, through review of risk registers regularly and via Good Development Practice Workshops and other training opportunities that are implemented.

3) Implement, Test and Review Controls

   Undertaken by FRRACC and Country/Project Officers, through review of this Anti-Fraud and Corruption Policy, and via internal controls, financial audits and external evaluations of projects.

4) Report Fraud and Corruption

   Robust reporting processes exist. Details of how to make a report are circulated via this policy, in Head and Project Agreements and via training provided through Good Development Practice Workshops. In the case of an incident of fraud or corruption, Sight For All will make a report to the appropriate law enforcement agency.

5) Correct and Investigate

   Sight For All's investigation practices are outlined within this policy and as required via Sight For All's Grant Agreement with the Australian Government's Australian NGO Cooperation Program (ANCP) as issued annually while the organisation has ANCP accreditation. As outlined in the Grant Agreement, where an investigation is required, this will be undertaken at Sight For All's expense.

7. Fraud Control Risk Assessments

Sight For All's operational Risk Register contains risks and treatments in place for fraud – at an operational level. The organisational risk register is presented for review at Board & FRRACC meetings. Risk mitigation strategies, methods of fraud training and how to report incidents of fraud and corruption is included in the Risk Management Policy.

In addition, risk registers are maintained for all projects. Fraud risks are identified as part of these risk registers, with specific fraud risks identified for all projects.

8. Implemented Fraud Risk Mitigation Strategies

Sight For All has implemented the following Fraud Mitigation Strategies:

- Robust governance practices
- Criminal history record checks required for all Sight For All representatives
- Adherence to Sight For All's Code of Conduct, Vulnerable Person's Code of Conduct, Child and Young Person Protection Policy and PSEAH Policy
  - All Sight For All representatives are checked against required sanctions lists that are: The Asian Development Bank's Sanction List

  - World Bank Listing of Ineligible Firms and Individuals
  - Australian National Security Listed Terrorist Organisations
  - DFAT Consolidated List
- Transparent accounting practices are implemented, including segregation of duties, two-person authentication for all payments and an authority to purchase process is adhered to
- Procurement Policy outlines requirements for purchases, including for ophthalmic equipment and fundraising events
- Delegations of Authority exist and are followed by Board and Management
- Internal control mechanisms implemented including reviews at FRRACC meetings
- Focus on compliance, with understanding of agreement requirements, such as the agreement with DFAT and other funders, along with Head and Project Agreements with Ministries of Health and project partners
- Guarantee value for money, by adhering to Sight For All's Value for Money Policy
- Annual financial audit undertaken and project funds acquitted monthly
- Agreements with suppliers and project partners are in place
- Board Directors and staff disclose conflicts of interest as per the Conflict of Interest Policy
- FRRACC presents a financial report at each Board meeting
- Focus on risk management at the project, country and organisational levels
- Suite of policies and procedures that are reviewed and updated regularly
- Training via policy and procedure circulation and Good Development Practice Workshops
- Completing the DFAT Self Assessment Checklist biannually, in line with the review of this policy. The results of the checklist are discussed at FRRACC before the results and learnings are presented to the Board of Directors.

9. Reporting Responsibilities

Sight For All's Organisational Leader with support from the Board of Directors, FRRACC and staff team is responsible for the detection and prevention of fraud, misappropriation of funds and other irregularities.

- The Organisational Leader and Board Chair are responsible for taking reports of fraud or corruption, using Sight For All's electronic Suspected Cases of Fraud or Terrorism Form Reports are to be made within 24 hours.
- The Organisational Leader has responsibility for alerting the Sight For All Board of Directors that an allegation of fraud or corruption has been made.
- Where appropriate, Sight For All will alert DFAT within **5 business days** using the DFAT External Fraud/Corruption Referral Form

Sight For All recognises that some individuals reporting fraud may wish to keep their identity confidential and thus anonymous reports can be made.

10. The Investigation Process

In the instance of the matter being referred to the police or the in-country authorities, Sight For All's investigation into the allegation of fraud or corruption will cease until such time as the police investigation has concluded.

On receiving a report of fraud or corruption, Sight For All Organisational Leader or Board Chair will:

- Record the date and time of all conversations
- Record and confirm all details of the report
- Provide written acknowledgement within 48 hours
- Provide a written report to DFAT within 5 working days.

In conducting an investigation, the Organisational Leader or Board Chair will

- Keep a written record of all interviews undertaken. At the completion of the interview process, the Organisational Leader will ensure that those involved will sign the interview record as a true and accurate account.
- Keep all matters and documentation confidential and safely secured.
- Keep all parties involved with the investigation informed of the progress.

11. Recording of Information

The Organisational Leader will securely store a summary of information on file. This will include:

- Details of the report
- Date and times of interviews
- Action taken
- Outcome

This information is recorded on the Master Register.

12. Following the Investigation

The Organisational Leader or Board Chair will notify the Board of Directors and all relevant parties/organisations with the results of the investigation after the investigation has been completed.

13. Resources

- ACFID Code of Conduct https://acfid.asn.au/code-of-conduct
- Guidance for Fraud and Anti-Corruption for DFAT Partners
- http://dfat.gov.au/about-us/publications/Pages/fraud-anti-corruption-guidance-dfat-partners.aspx
- DFAT Fraud and Corruption Toolkit June 2025 Commonwealth Fraud and Corruption Control Framework 2024

14. Review

The Sight For All Anti-Fraud and Corruption Policy is reviewed on a biennial basis.

15. Related Documents

Sight For All Code of Conduct Policy
Sight For All Conflict of Interest Policy
Sight For All Counter Terrorism Policy
Sight For All Delegations of Authority Policy
Sight For All Incident Investigation and Reporting Policy
Sight For All Non-Development Activity Policy
Sight For All Reporting Form for Suspected Incidents of Fraud
Sight For All Risk Management Policy
Sight For All Transfer of Funds Overseas Procedure
Sight For All Transparency Policy
Sight For All Value For Money Policy
Sight For All Volunteer Policy
Sight For All Vulnerable Persons Code of Conduct
Sight For All Whistleblower Policy

Sight For All Anti-Fraud and Corruption Policy
Approved by the Board of Directors
Version 12

Document Revision History		
Document Name	**Version #**	**Date Approved**
Anti-Fraud and Corruption Policy	1	25 August 2014
Anti-Fraud and Corruption Policy	2	17 November 2015
Anti-Fraud and Corruption Policy	3	29 March 2016
Anti-Fraud and Corruption Policy	4	6 March 2018
Anti-Fraud and Corruption Policy	5	30 April 2018
Anti-Fraud and Corruption Policy	6	5 December 2018
Anti-Fraud and Corruption Policy	7	24 September 2019
Anti-Fraud and Corruption Policy	8	17 November 2020
Anti-Fraud and Corruption Policy	9	16 November 2021
Anti-Fraud and Corruption Policy	10	1 February 2022

Document Revision History		
Document Name	**Version #**	**Date Approved**
Anti-Fraud and Corruption Policy	11	19 March 2024
Anti-Fraud and Corruption Policy	12	28 July 2026