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ANTI-FRAUD POLICY

Document	Anti-Fraud Policy
Organization	Non-Governmental Organization "International Anti-Corruption Assembly" (NGO "IACA")
Version	7.0
Approved	February 25, 2026
Approved by	Secretary General of the Central Committee of NGO "IACA"
Contact for reports	antifraud@iacasembly.org

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1. General Provisions

The Non-Governmental Organization “International Anti-Corruption Assembly” (hereinafter referred to as the Organization or NGO “IACA”) establishes zero tolerance for fraud, financial abuse, and any forms of dishonest conduct with resources.

This Anti-Fraud Policy defines the principles, mechanisms, and procedures for the prevention, detection, investigation, and response to cases of fraud in all areas of the Organization’s activities, regardless of the country of project implementation.

The Policy has been developed in accordance with:

- The Charter of the Organization (new edition of 2019, approved by the General Meeting);
- The legislation of Ukraine (Law of Ukraine “On Prevention of Corruption”, Law of Ukraine “On Public Associations”, Tax Code of Ukraine, etc.);
- The United Nations Convention against Corruption (UNCAC), in particular Articles 13 and 15–25;
- International standards (ISO 37001, recommendations of Transparency International, OECD, requirements of major donors — USAID, EU, UN);
- The Independence-First principle — preservation of the Organization’s independence even when attracting external funding.

The Organization operates on the principles of legality, integrity, transparency, accountability, absence of proprietary interest of members (clauses 1.9–1.10 of the Charter), and protection of resources.

2. Purpose of the Policy

- Prevention of fraud and financial abuse;
- Reliable protection of the Organization’s resources, grant, charitable, membership, and other funds;
- Ensuring a high level of transparency, accountability, and effective financial management;
- Creation of effective mechanisms for reporting suspicions and protection of whistleblowers;
- Maintenance of high ethical standards and support for the implementation of the Organization’s anti-corruption mandate in accordance with Article 13 of UNCAC and SDG 16.5, 16.6;
- Maintenance of trust of international partners, donors, and beneficiaries.

3. Scope of Application

This Policy is mandatory for all persons associated with the Organization’s activities, regardless of the country of residence or citizenship:

- Members of the General Meeting, Central Committee, and Audit Commission;
- Secretary General;
- Heads and members of separate subdivisions and representative offices (clause 1.16 of the Charter);
- Employees (staff and non-staff), volunteers, interns;
- Consultants, experts, contractors, and partner organizations (within the framework of joint projects and agreements).

4. Definition of Fraud

Fraud means intentional actions or omissions aimed at obtaining unlawful benefits for oneself or third parties or causing harm to the Organization, its donors, or beneficiaries.

Manifestations of fraud include, in particular:

- Misappropriation, embezzlement, or misuse of funds, grants, or property;
 - Falsification of financial documents, reporting, or primary documents;
 - Manipulation of procurements, competitions, or tenders;
 - Concealment of conflicts of interest for the purpose of obtaining personal benefit;
 - Fraud with grant funds (double financing, fictitious expenses, etc.);
 - Falsification of data in reports to donors;
 - Other actions that violate the legislation of Ukraine, international norms, or the Organization’s internal policies.
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5. Core Principles

- Zero tolerance for fraud;
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- Transparency, accountability, and independence (Independence-First);
- Proportionality of control measures to the scale and model of the Organization (hybrid);
- Protection of whistleblowers and bona fide informants;
- Personal responsibility of each individual (clause 4.5.2 of the Charter);
- Effective risk management and internal control;
- Openness to external funding subject to the preservation of independence and full transparency.

6. Conflict of Interest Management

Conflict of interest is one of the key risks of fraud and corruption. All persons to whom this Policy applies are obliged to:

- Immediately report any actual, potential, or perceived conflict of interest (including personal, family, financial, or other relationships) that may affect the objectivity of their decisions;
- Recuse themselves from participation in discussion and decision-making in a conflict of interest situation;
- Declare conflicts of interest in writing in accordance with the Organization's internal procedures;
- Comply with the requirements of the Organization's separate Conflict of Interest Management Policy.

Concealment of a conflict of interest is considered a violation of this Policy and may be qualified as fraud.

7. Responsibilities

7.1 Secretary General

Responsible for the overall implementation of the Policy, authorization of investigations, and informing the Central Committee and donors (if necessary).

7.2 Central Committee

Exercises general oversight, approves key decisions regarding investigations and enforcement measures against management.

7.3 Audit Commission

Conducts independent financial control and audit (clause 5.2 of the Charter).

7.4 All members, employees, volunteers, contractors

Are obliged to act with integrity, immediately report any suspicions of fraud, and cooperate during inspections.

8. Reporting Mechanism

Reports are accepted through:

- Dedicated email: antifraud@iacassembly.org;
- Secretary General: chief@iacassembly.org or anonymously;
- Anonymous or confidential channels.

The Organization guarantees confidentiality, impartial and timely consideration of reports, as well as protection from retaliation for persons who in good faith reported suspicions (in accordance with UNCAC and Ukrainian legislation).

9. Response and Investigation Procedure

- Confirmation of receipt of the report — within 5 working days;
- Preliminary assessment — up to 10 working days;
- Full investigation with possible involvement of external experts (if necessary);

- In case of confirmation of the fact — informing the Central Committee, relevant donors (in accordance with grant agreements), and, if necessary, law enforcement agencies.

10. Enforcement Measures

In case of confirmed fraud, the following shall be applied:

- Warning;
- Removal from duties / temporary suspension;
- Termination of membership (clauses 4.9–4.10 of the Charter);
- Termination of agreements;
- Compensation for damages caused;
- Informing donors and partners;
- Referral to law enforcement agencies of Ukraine or the country where the offense was committed.

11. Financial Control Measures

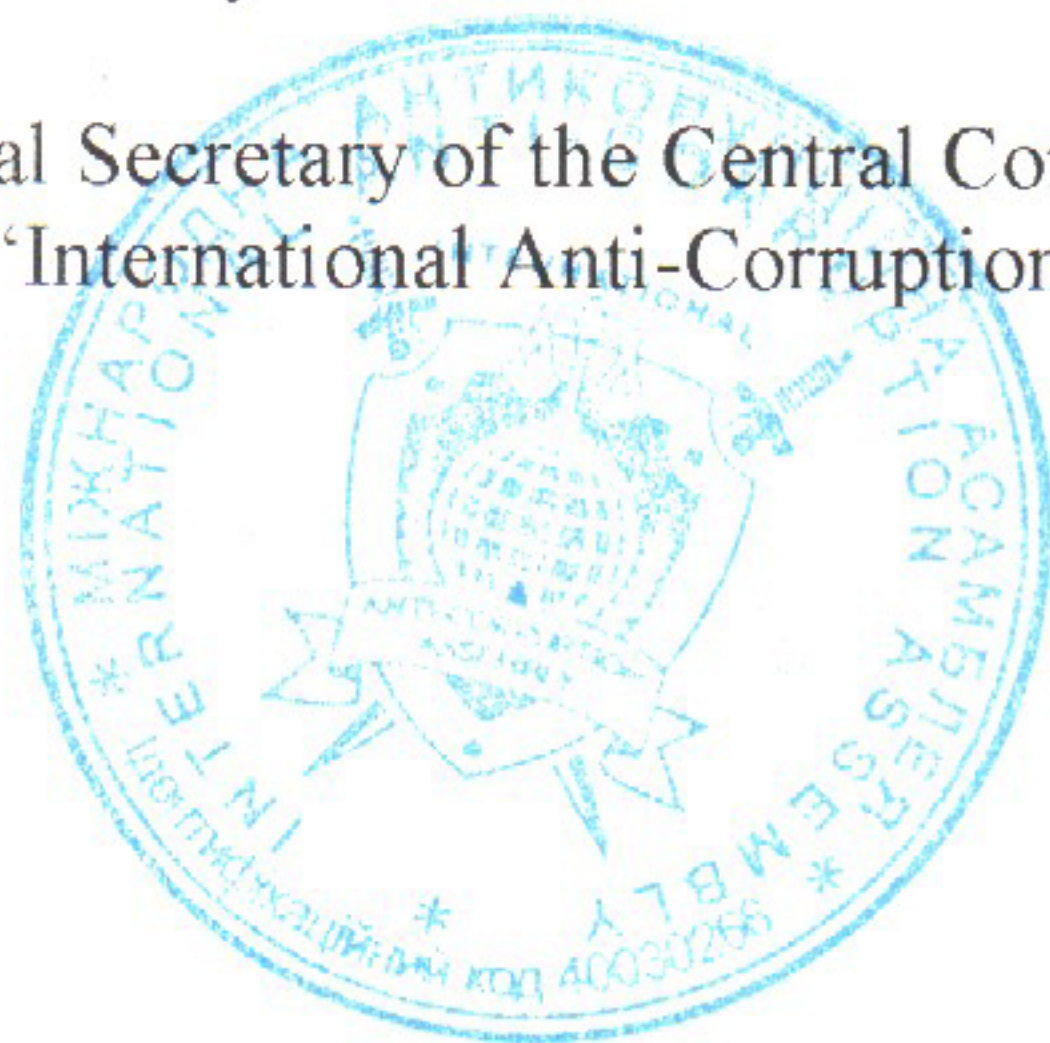
- Dual approval of expenses (if necessary — more levels);
- Separate accounting of grant and earmarked funds;
- Retention of documents for at least 5 years (or longer — in accordance with donor requirements);
- Annual audit by the Audit Commission;
- Regular monitoring of fraud risks.

12. Final Provisions

This Policy enters into force on February 25, 2026. The Policy is reviewed at least once every two years, as well as in the event of changes in legislation, international standards, the Organization's structure, geography of activities, or donor requirements.

Approved by:

General Secretary of the Central Committee
NGO "International Anti-Corruption Assembly"



_____ Viacheslav Sayenko