

**UKRAINIAN WOMEN'S FUND**



APPROVED BY:  
Chair of the Board of the International Charitable Foundation  
“Ukrainian Women's Fund”

A handwritten signature in blue ink, appearing to be 'AGC -', is written over the printed name.

Anna Gulevska-Chernysh  
December 12, 2024

# **Policy on Preventing and Combating Corruption and Fraud**

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## General Provisions

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The activities of the ICF “Ukrainian Women's Fund” (UWF) are based on the principles of good governance, which minimize the possibility of corruption or fraud in any form.

Corrupt or fraudulent practices may result in significant economic and reputational losses for the organization.

This policy document describes how the UWF acts to prevent corruption, fraud, or financial irregularities.

This policy does not prevent UWF staff or partners from reporting corruption, fraud or financial irregularities to the police or another public authority with powers to handle the case.

Ukrainian Women’s Fund takes a zero-tolerance approach to corruption, fraud and other financial irregularities, including all forms of abuse of authority. UWF does not tolerate corruption in relation to any of its work and requires that all suspicions of corruption, fraud or financial irregularities are reported to UWF.

At UWF, we believe in conducting our work ethically and honestly. Our work is grounded on the principles of transparency and accountability, respect and equality, impartiality, and independence. UWF is accountable for all funds it receives from international and national donor organizations, partners in development, and individual donors for efficient, accountable, and transparent use in our operations. We have an obligation to these donors to ensure that these funds and resources and our activities are not subject to corruption.

Preventing corruption in our work is a priority for UWF and a requirement for all staff, implementing partners, contractors and related third parties. Through this Policy and our strict zero-tolerance approach to corruption, UWF aims to prevent corruption and fraud in its work, advise partners on how to avoid corruption and fraud, and actively support the fight against them.

UWF takes suspicions of corruption or fraud seriously and will assess, act upon, investigate, and discipline all such cases as appropriate in a professional, transparent, and fair manner. In cases where criminal offenses are detected, UWF will report them to the police.

Compliance with this Policy is mandatory for staff, implementing partners, contractors and related third parties.

The provisions of this document do not contradict the legislation of Ukraine on preventing and combating corruption (Law of Ukraine “On Prevention of Corruption” dated 14.10.2014 No. 1700-VII).

## Key Terms

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**Corruption** is an attempt to offer, give, accept or solicit anything of value to influence the actions of any official directly related to the implementation of UWF's own activities.

This definition is not limited to interactions with public officials and covers both active and passive corruption, as well as monetary and non-monetary corruption. This definition includes but is not limited to, forms of corruption such as facilitation payments, bribery, gifts constituting an undue influence, kickbacks, favoritism, cronyism, nepotism, extortion, embezzlement, misuse of confidential information, theft, and various forms of procurement fraud.

**Fraud** is any act or omission involving misrepresenting facts to influence the actions of any official directly related to the implementation of the UWF's own activities.

**“Financial irregularities”** refers to all kinds of:

- misappropriation of cash, inventory, and all other kinds of assets
- financial and non-financial fraudulent statements
- all other use of entrusted means that is not in accordance with the respective implementation plan, budget, and contract terms.

**Fictitious payment** is the implementation of financial and monetary transactions related to the payment of non-existent (fictitious) financial and economic transactions, expenses, compensation for losses, etc.

**Document forgery** is an action of forging genuine or producing false documents, securities, credit cards, seals, stamps, etc. that give rise to or grant their owners certain rights or release them from obligations.

**Conflict of interest** means a conflict between a person's personal interests and his/her official powers, which may affect the objectivity or impartiality of decision-making, as well as the performance or non-performance of actions in the exercise of his/her powers.

## **Risk Management**

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UWF's corruption risk-management approach is based on high standards of personal and organizational integrity, accountability, and transparency. The corruption risk management system is implemented through a number of instruments. These range from individual project documents and contracts that reflect on corruption and fraud risks and mitigation measures to internal policies and procedures, including the Policy on preventing sexual exploitation, abuse, and harassment and the Procurement Policy.

An essential part of UWF's work to combat corruption is a holistic risk management system to identify, mitigate, detect, investigate, and lastly to put sanctions on corrupt acts.

## **Prevention**

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Prevention of risks of corruption or fraud is carried out through:

- **Top level commitment** – leadership of UWF (Board members and Directors) communicates unambiguous and clear messages about the inadmissibility of corrupt practices and fraud. The commitment to prevent corruption and fraud is communicated regularly to staff, partners, and other stakeholders. UWF forms an ethical standard of intolerant attitude towards any forms and manifestations of corruption and fraud at all levels, setting an example with their behavior and ensuring that staff members, partners, and contractors are familiar with the Policy on preventing and combating corruption and fraud in the organization.
- **Periodic risks assessment** – UWF conducts periodic assessments of the risks of corruption or fraudulent acts committed by the UWF employees and/or contractors. UWF uses the risk monitoring matrix for its activities in general and for individual directions in particular.
- **Training and awareness** - UWF applies a zero-tolerance on corruption, which is communicated to all organizations receiving funds from UWF. Extended knowledge and capacity training in rules and laws, as well as practices related to corruption, is fundamental to preventing corruption. UWF trains its own staff while also committed to ensuring that similar trainings are done at local implementing partners and member organizations. All relevant staff is aware of the potential risks, how bribery might affect them, what they should do if they are offered a bribe, and the consequences of making or accepting bribes.
- **Internal controls** – UWF undergoes an annual external independent financial audit, including financial audits of individual projects required by donor organizations. UWF employees and contractors must commit to and follow its Code of Conduct, Policy on preventing sexual exploitation, abuse, and harassment and the Procurement Policy and internal audits regulations.
- **Verification of counterparties** - UWF makes reasonable efforts to minimize the risk of business relations with counterparties involved in corrupt activities. In the case of concluding agreements on long-term partnerships, UWF checks its partner's integrity through open data sources, in particular, [YouControl](#), [UK Financial sanctions: consolidated list of targets](#), [EU Consolidated list of sanctions](#), [UN Security Council Sanctions List](#), [World Bank Listing](#). Organizations receiving funding from the UWF are subject to mandatory checks for misuse of grant funds. Each grant partner submits a financial report with the supporting documents to the UWF, which is thoroughly checked (details of interaction with grantee partners are described in the UWF Grants Policy).

## Detection

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Detection of corruption and fraud is central to all UWF activities. However, corruption can be discovered particularly in the program implementation phase. UWF strives to detect corruption through project monitoring, external evaluations, audits, and complaints mechanisms, including a whistleblower system.

**UWF Routines and Program Monitoring** – UWF has established routines and procedures for monitoring the program implementation, results, risk, and financial management. The UWF Policy on Financial Management describes the roles and responsibilities of UWF employees and contractors. Furthermore, for program management UWF uses monitoring tools that include interim reports, annual reports and indicator collection reports (M&E), travel reports, periodic financial reviews, and risk analysis.

The UWF is committed to promoting awareness and use of its complaints and reporting mechanisms and to ensuring that all subjects of the policy, including people of concern, staff, implementing partners, contractors, and related third parties, have safe, easy, and trusted access to report suspected corruption or fraud in confidence. All reported suspicions of corruption will be taken seriously and investigated as appropriate in accordance with professional, transparent and fair procedures. UWF is committed to protecting reporting persons' confidentiality and rights and does not tolerate retaliation against reporting persons.

## **Incident Handling Procedure**

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UWF's aim regarding concerns and complaints is to build the confidence of all relevant persons, such as implementing partners, members, beneficiaries, and employees, to report genuine concerns about fraud, bribery, or other types of misconduct.

An incident or suspected corruption or fraud can be reported by staff, involved contractors, beneficiaries, or partners. (Annex 2).

If UWF employees or contractors witness a violation of the Policy, it is their responsibility to immediately notify the authorized persons. The report by an employee or contractor should be detailed and include information about the facts or suspicions of corruption or fraud, information about the affected person, and information about the violator (Annex 2).

The UWF appoints at least two authorized persons to receive reports to avoid conflict of interest if the report concerns an authorized person.

The UWF creates, maintains, and disseminates information on the availability of channels for receiving reports: a written complaint to the UWF to a specially created e-mail address **[policyviolation@uwf.org.ua](mailto:policyviolation@uwf.org.ua)**.

Authorized persons check messages regularly and store all received messages/reports/complaints, including anonymous ones, in a separate folder.

The folder has restricted access and is stored under protection.

The authorized persons carry out an initial assessment of the message/report/complaint and submit its results to the UWF Board. In case the initial assessment concludes that the suspicion is justified, the UWF Board orders to establish a temporary committee consisting of at least three persons for the administrative investigation of the case.

The investigation committee may include the head of the UWF and individual members of the Board. The committee may not include persons concerned by the report. If the report concerns an authorized person, he/she shall be suspended from performing his/her duties for the duration of

the investigation.

The investigation may include interviews with the persons who filed the report, the affected persons, and the subjects of the investigation, as necessary to clarify the circumstances. The persons involved in the interview sign an informed consent to participate in the investigation (Annex 3).

Personal data of persons who file a report and are involved in the investigation are treated as strictly confidential.

The committee analyses the information obtained during the investigation and prepares conclusions on the confirmation or non-confirmation of the corruption or fraud case.

The conclusions of the investigation committee are reviewed at an extraordinary meeting of the Board, which decides on the necessary sanctions. If the report concerns a member of the Board, that person is removed from consideration of the case and decision-making.

All persons involved in the review of the report sign a form on non-disclosure of details that may harm the affected person (Annex 4).

The authorized person, within the scope of his/her authority, provides the affected person with the necessary support in the form of information on available security resources, psychological, legal, medical, and other necessary assistance.

## **The Organization's Response and Responsibility of Those Involved**

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Based on the investigation results, the Board makes decisions on how to respond to the report.

If the report is not substantiated and the policy violation is not confirmed, no action is taken.

If the investigation findings indicate evidence of policy violations or if the subject of the investigation admits guilt, the employee or contractor involved will be dismissed.

If the confirmed cases involve implementing partners or commercial counterparties, the management of those partners or counterparties is notified of such cases and asked to take appropriate action.

If the confirmed cases involve donors, the leadership of the donor organization is notified of such cases and asked to take appropriate action.

If the report contains signs of a criminal act, it is sent to the relevant law enforcement agencies, regardless of the conclusions of the internal investigation, but subject to the informed consent of the adult affected person.

Provisions governing contractual sanctions are included in all contracts with suppliers of services and goods.

When responding to requests from third parties regarding the reasons for the dismissal of employees or termination of relations with contractors and other individuals or legal entities, the UWF undertakes to report proven facts of the Policy violations.

## **Annex 1**

To the Director of the  
ICF "Ukrainian Women's Fund"

Olesia Bondar

FULL NAME

Address

Contact number

### **INFORMED VOLUNTARY CONSENT**

I, full name, hereby confirm that I have read and understood the policies of the Ukrainian Women's Fund

**LIST,**

I have no objections and no questions, all the information is clear to me and explained in an accessible way.

**Date Signature**

## **Annex 2**

To Chair of the Board of the International Charitable Foundation  
"Ukrainian Women's Fund", Anna Gulevska-Chernysh

FULL NAME

Address

Contact number

### **STATEMENT**

The statement can be written in any form.

The statement shall include the date, place, time, information about the person who committed acts of corruption or fraud, information about persons who witnessed the fact of corruption or fraud, and other information that the person considers important to resolve the situation.

**Date Signature**

## **Annex 3**

### **INFORMED VOLUNTARY CONSENT TO PARTICIPATE IN THE INVESTIGATION**

I, full name, give my consent to my participation and inclusion of my personal data in the necessary documents during the investigation of corruption or fraud in the International Charitable Foundation "Ukrainian Women's Fund."

**Date Signature**

## **Annex 4**

### **NON-DISCLOSURE OBLIGATIONS**

I, full name, under Article 10 of the Law of Ukraine "On Personal Data Protection," undertake not to disclose in any way the personal data entrusted to me or that became known to me in connection with the investigation of corruption/fraud incident at the International Charitable Foundation "Ukrainian Women's Fund."

This obligation shall remain in force after the termination of my activities related to the processing of personal data at the Ukrainian Women's Fund, except as provided by law.

I have been informed of the liability for violation of personal data protection legislation.

Date Signature