

International Commission of Jurists Anti-Corruption and Anti-Fraud Policy

| Last modification | Authorized by | Scheduled for review |
|-------------------|---------------------|----------------------|
| April 2025 (v.3) | Executive Committee | October 2028 |

1. INTRODUCTION

- 1.1 The ICJ is committed to a zero-tolerance policy on corruption and fraud, recognizing that they are contrary to the fundamental values of integrity, transparency, accountability and undermine organizational effectiveness.
- 1.2 This Policy is designed to help prevent, identify and investigate instances of corruption and fraud within the ICJ and should be read in conjunction with ICJ's Code of Ethics, Whistleblowing Process (Annex 1), Grievance and Discipline policies, and Internal Controls System Manual (ICS) to ensure the proper use of the organization's funds and resources, and to protect its reputation.
- 1.3 Corruption can occur in all countries and at all levels of society and it threatens good governance, sustainable development, democratic processes, human rights and the rule of law, as well as fair business practices. Non-governmental organizations are not exempt from this and need to be aware of the risks and challenges for their activity.

2. PRINCIPLES AND SCOPE OF POLICY

2.1 The general principles governing this policy are as follows:

- i. The ICJ does not tolerate any kind of corrupt or fraudulent practice while implementing activities and it has put in place measures to reduce this risk and its effects through its Internal Controls System.
- ii. Any member of staff who breaches this policy will face disciplinary action in accordance with the ICJ's disciplinary policy.
- iii. Everyone subject to this policy should report all suspicions of corruption or fraud thought to be in breach of this policy.
- iv. The ICJ will take appropriate measures to counter corruption, within its powers and resources, and will prioritise the safety and security of its staff.
- v. In its commitment against corruption and fraud, the ICJ is careful not to encourage a culture of distrust and widespread suspicion.

2.2 This policy shall apply to the ICJ, its Executive Committee, its Commissioners, the Secretary General, all ICJ employees wherever they may be located (“staff”) and ICJ partners and contractors. It also applies to any person carrying out missions or trial observations on behalf of the ICJ and to any person or corporation contracted, appointed or engaged to carry out any function of the ICJ, in the course of carrying out those activities or functions.

3. DEFINITIONS

3.1 Fraud means any illegal act or omission characterised by deceit, concealment, or violation of trust, perpetrated to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage.

3.2 Corruption means offering, promising, giving, accepting or soliciting of money, a gift or other advantage as an inducement to do something that is illegal or a breach of trust in the course of carrying out an organization’s activities.

3.2.1 Corruption can take many forms (bribery, abuse of power, extortion, embezzlement and extortion and fraud) and it is not exclusively a monetary matter, but includes nepotism, favouritism etc. To provide a person with a job, services or other favours, can in certain circumstances, also be construed as corruption.

4 COMMUNICATIONS

4.1 The ICJ is committed to ensuring that everyone subject to this policy understands:

- i. the consequences of violating this policy as it applies to them
- ii. their duty to report all suspicions of corruption thought to be in breach of this policy; and
- iii. how to report any suspicions of corruption in accordance with ICJ’s policies and procedures.

4.2 The ICJ will communicate this policy to all ICJ temporary and permanent staff, senior management, consultants, partner organisations, Commissioners, Executive Committee and other ICJ members.

4.3 Information on the Whistleblowing Process will be made available to ICJ staff and published on the ICJ website.

4.4 Everyone subject to this policy should raise any issues, questions, doubts or concerns in relation to this policy with their line manager or others in the ICJ management.

5 INTERNAL AND EXTERNAL CONTROL

5.1 The ICJ prepares consolidated financial statements in accordance with

Swiss GAAP FER and the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The ICJ is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

- 5.2 The ICJ Secretariat is subject to an annual external audit on the combined financial statements in accordance with Swiss law and Swiss Auditing Standards. These standards require that the Auditors plan and perform the audit to obtain reasonable assurance regarding whether the consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

6 INCIDENT REPORTING

- 6.1 A genuine concern of a breach of this Policy shall be reported through ICJ's Whistleblowing Process (Annex I), to the ICJ Secretary General, or to the Chair of the Executive Committee (if the matter concerns the Secretary General). The incident shall be recorded using the confidential Corruption/Fraud Incident Form attached to this Policy (Annex II).
- 6.2 Relevant persons who make a report in good faith shall not be sanctioned, treated adversely or lose their employment because they have raised concerns of a breach of the Policy.

7 FRAUD AND CORRUPTION COMMITTEE

- 7.1 Once a concern has been reported, it shall be referred for examination by a Fraud and Corruption Committee ("the Committee"). The Committee shall be appointed and convened by the Secretary General of the ICJ, or by the Chair of ExCo if the Secretary General is the subject of the concern. It shall consist of three persons, drawn from members of the Senior Management Team of the ICJ and/or members of ExCo. The Chair of the Committee shall be appointed by the Secretary General or by the Chair of ExCo, as appropriate. The members of the Committee shall be objective and independent and may not be appointed if the appointment involves any conflict of interest.

8 PRELIMINARY ASSESSMENT

- 8.1 The Committee shall promptly carry out a preliminary assessment of the reported concern and shall establish and record the basic facts, including when and by whom the concern was reported, the identity of the alleged wrongdoer, the nature of the concern and any evidence adduced in support

of it and the identity of any witnesses or other persons involved.

- 8.2 If, based on its preliminary assessment, the Committee finds that sufficient grounds exist to justify further examination, it shall decide to conduct a formal investigation of the matter. Such an investigation may be conducted even if a staff member who is the subject of the report has left the Organisation. The Committee may exceptionally decide not to conduct an investigation if satisfied that the reported concern is without substance or lacks any credibility or is clearly based on a misunderstanding of the facts or if there is insufficient information on which to carry out any form of investigation.
- 8.3 The preliminary assessment and any subsequent investigation proceedings shall be confidential. The identity of the person or persons who reported the concerns and any witnesses shall only be disclosed if expressly authorised by the persons concerned.

9 INVESTIGATION

- 9.1 The investigation shall be conducted promptly, in closed session and shall consist in the obtaining of oral and documentary evidence of relevance to the reported concerns. The Committee may interview any member of the staff of the ICJ on matters relevant to the investigation and the member concerned shall be under a duty to cooperate and to disclose all information in his or her possession that may be of relevance. The investigation proceedings shall be recorded.
- 9.1 The Committee shall take all necessary steps to maintain the confidentiality of the proceedings and to preserve all evidence and relevant information obtained during the course of the investigation.
- 9.2 The Committee may be assisted in carrying out its investigation by a member of the in-house staff, senior staff from a regional office, an internal auditor, or an independent external audit firm, depending on the seriousness of the case and the capacity to carry out an effective investigation. Any such person shall be under the same obligation of confidentiality as members of the Committee.

10 RIGHTS OF INVESTIGATION SUBJECT

- 10.1 The person or persons who are the subject of the investigation shall have the following rights:
 - i. to be notified of the opening of the investigation and the procedure to be followed without undue delay and to be informed in writing of the nature of the allegations against them;
 - ii. to be given the opportunity to be heard and to explain their conduct, and to identify witnesses to be called and to adduce other relevant evidence;

- iii. to be represented by a lawyer and to be assisted by an interpreter if necessary.

11 CONCLUSION OF THE INVESTIGATION

- 11.1 At the conclusion of the investigation the Committee shall draw up a report which shall set out the evidence found and any relevant information provided by the investigation subject, its analysis of the evidence and information and its conclusions as to the existence or otherwise of fraud and/or corruption and to the financial loss, if any, suffered by the Organisation as a result of the fraud or corruption found. The report template is included in Annex III.
- 11.2 The person or persons responsible for reporting the concerns and the subject of the investigation shall be informed of the closure of the investigation. A copy of the Committee's Report shall be provided to the subject of the investigation for comments.
- 11.3 The Committee's Report, with any comments of the subject of the investigation, shall be submitted to the Secretary General, or to the Chair of Exco, as appropriate, together with any recommendations made as to the action to be taken, including the making of changes to the control systems to prevent repetition of the fraud or corruption found.
- 11.4 A copy of the Report shall be provided to members of the Exco.

12 ACTION ON THE FINDINGS OF THE INVESTIGATION

- 12.1 On receipt of the report of the Committee, it shall be for the Secretary General (or the Chair of Exco) to take such steps as he or she regards as appropriate in the light of the findings of the investigation. These may include:
 - i. Referring the matter to the HR Department for disciplinary action to be taken against the subject of the investigation;
 - ii. Referring the matter to the relevant prosecution authorities;
 - iii. Taking appropriate action to recover any losses suffered as a result of the fraud or corruption found and initiating any necessary revision of budgets and cash-flow forecasts;
 - iv. Implementing any recommendations of the Committee, including those relating to the improvement of the internal control systems;
 - v. Communicating the results of the investigation to the Commissioners, donors, external auditors, the staff of the ICJ and the public, in accordance with applicable rules and regulations.
- 12.2 If the Secretary General (or the Chair of Exco) decides not to take any action against the subject of the investigation, he or she shall inform the person concerned directly in writing.

13 REVIEW

The ICJ will review the implementation of this policy every two years in light of its implementation in practice. Reviews will assess the policy's suitability and effectiveness and make improvements as appropriate.

14 ANNEXES

Annex I. ICJ Whistleblowing Process

Annex II. Corruption and Fraud Incident Form

Annex III. Corruption and Fraud Report

Related Policies

ICJ Code of Ethics

Discipline Policy

Grievance Policy

ICJ Internal Controls System Manual (ICS)

Annex I

ICJ Whistleblowing Process

1. The ICJ defines “whistleblowing” as the act of reporting in good faith an act of corruption, fraud or other breach of the ICJ Code of Ethics to someone who is in the position to rectify the wrongdoing. This may involve revealing without authorization private, confidential, or privileged information concerning the ICJ.
2. Acts of whistleblowing may include but are not limited to the following:
 - i. Reporting a criminal offence;
 - ii. Reporting sexual misconduct;
 - iii. Reporting of act of corruption or fraud as defined in this policy;
 - iv. Reporting covering up of wrongdoing;
 - v. Reporting health and safety risks that endanger lives or health;
 - vi. Reporting any other breach of the ICJ Code of Ethics.
3. Any member of ICJ staff, consultant, partner organisation or other person who wishes to report corruption or other unethical behaviour by the ICJ or its representatives may do so through the following link: <https://www.icj.org/about/icj-whistleblowing-channel/>. Information can be submitted anonymously.
4. Whistleblowing reports will be received by the Human Resources department through the online system and will be forwarded to the Secretary General (or to the Chair of the Executive Committee, if the matter concerns the Secretary General). Where a report is found to disclose a credible allegation of acts in breach of the ICJ Anti-Corruption and Anti-Fraud Policy, it shall be handled as outlined in Sections 6-12 of the ICJ Anti-Corruption and Anti-Fraud Policy.
5. Where a report is found to disclose a credible allegation of acts in breach of the ICJ Code of Ethics, it will be referred to the ICJ’s Grievance and Disciplinary Committee or to the ICJ Ombudsperson, as appropriate.
6. Cases referred to the Grievance and Disciplinary Committee will be considered in accordance with the procedures set out in sections VI-XI of the ICJ Grievance Policy. Cases referred to the Ombudsperson will be considered in accordance with the procedures set out in part IV of the Ombudsperson’s terms of reference.
7. A meeting to consider the case will be held within 30 days of the receipt of the whistleblowing report.

8. The whistleblower is entitled to have their views heard and fully considered by the Grievance and Disciplinary Committee or the Ombudsperson. These views may be submitted anonymously.
9. The decision and report of the Grievance and Disciplinary Committee or the Ombudsperson will be sent to the whistleblower at the latest within 14 days of the last meeting on the case.
10. The decision can be appealed within 14 days of its being issued. The appeal will be considered by the Secretary General or the ICJ Ombudsperson or Executive Committee as appropriate and a decision will be communicated within 30 days of receipt of notice of appeal.
11. The ICJ will make all appropriate efforts to protect and support whistleblowers and will not impose any detriment on a whistleblower as a result of a disclosure made through this process.

Annex II

Corruption/Fraud Incident Form

The information contained within this form is confidential. Only authorized persons should have access to the form and the information recorded herein.

| | |
|---|--|
| Date report made | |
| Who reported (name and job title) | |
| Date/s of incident/s triggering suspicion | |
| Nature of suspicion | |
| Suspect (name and job title) | |
| Evidence/witnesses (if any) | |
| Estimate of Loss | |
| Other relevant information | |
| Completed by Name: | |
| Job Title/Org: | |
| Signature: | |
| Date: | |
| Received by Secretary General Signature: | |
| Date: | |

Annex III.

Corruption/Fraud Report

| PROCESS | DESCRIPTION | COMMENTS |
|--|-------------|----------|
| Method of discovery/report form number | | |
| Nature of Issue | | |
| Donor informed | | |
| Members of Fraud Response Team | | |
| Decision to investigate? Internal/external and rationale | | |
| Who completed investigation? | | |
| Outcome of investigation | | |
| Estimated loss? Was loss recorded? Funding or activities impacted? | | |
| Corrective action taken | | |