



**ANTI-CORRUPTION
POLICY AND PROCEDURE
FOR HANDLING
IRREGULARITIES**

APPROVED BY THE BOARD OF

100%

FOR THE CHILDREN

Introduction

This document combines the organisation's anti-corruption policy with a practical procedure for preventing, reporting, investigating and following up on irregularities in projects and operations.

1. Purpose

This policy ensures that 100% for the Children works with high integrity, transparency and accountability in all activities. The policy describes how the organisation prevents corruption and other irregularities, how suspicions are handled, and how donors and relevant authorities are informed.

The policy is intended to ensure in particular that funds for children, young people and communities are used for the agreed purposes, and that the organisation complies with relevant donor requirements and procedures on anti-corruption and the handling of irregularities.

2. Basic principles

100% for the Children has zero tolerance for corruption, fraud, misuse of funds, bribery, embezzlement, deception, extortion, nepotism, favouritism, conflicts of interest, concealment of material information and other similar irregularities.

Zero tolerance means that the organisation always responds to reasonable suspicion, documents its handling of the matter and implements appropriate follow-up. It does not mean that every case is assumed to be proven in advance. All cases are handled objectively, proportionately and with respect for confidentiality and due process.

No one may be subjected to retaliation for raising a concern, asking questions or reporting a suspicion of irregularities in good faith.

3. Scope

This policy applies to Board members, employees, volunteers, interns, consultants, expatriates, local representatives, partner organisations, suppliers and others acting on behalf of, or with funds from, 100% for the Children.

The policy applies in Denmark and abroad and covers all projects, activities, fundraising, procurement, payments, grants and cooperation agreements.

4. Definitions

Corruption: the abuse of entrusted power or entrusted funds for private or undue gain for oneself or others. Corruption includes, but is not limited to, bribery, facilitation payments, extortion, embezzlement, fraud, nepotism, favouritism, conflicts of interest, kickbacks, improper gifts and concealment of material information.

Irregularities: circumstances, actions or omissions that violate legislation, donor conditions, contracts, budgets, internal rules or sound administrative practice. This includes both confirmed matters and reasonable suspicion of matters such as theft, fraud, corruption, misuse of funds, financial losses, inadequate bookkeeping, missing or delayed financial reporting, support for terrorism, child labour, and cases concerning sexual harassment, exploitation or abuse of power.

Reasonable suspicion: a concrete concern based on observations, documents, patterns, information from a third party or other circumstances that provide reasonable grounds to investigate a possible irregularity. Reasonable suspicion does not require final proof.

Conflict of interest: a situation in which private, financial, family-related, political or other interests may influence - or be perceived to influence - a person's judgement or decisions on behalf of the organisation.

5. Prevention and internal control

100% for the Children prevents corruption and irregularities through clear roles, documented decisions, sound financial procedures and continuous attention to risk.

As a minimum, the organisation shall ensure: separation between ordering, approval, payment and bookkeeping; written documentation for all material financial transactions; budget follow-up; voucher control; bank reconciliation; approval procedures; proper storage of accounting records; access for donors, auditors and relevant supervisory authorities; and periodic risk assessment of projects, partners and suppliers.

Management shall ensure that all Board members, employees, volunteers, interns, consultants and other relevant persons are introduced to this policy as part of onboarding and confirm that they have read and understood it. This confirmation shall be documented in writing with signature.

The Board shall be informed at least annually about the organisation's overall risk picture and any cases handled under this policy. Such reporting shall be provided at an aggregated level and may include any reports, types of risks, trends, actions taken and lessons learned, while respecting confidentiality and the protection of persons involved.

6. Partners, suppliers and cooperation agreements

100% for the Children shall ensure that partner organisations and significant suppliers work according to standards compatible with this policy. Before entering into significant cooperation, the organisation shall carry out a proportionate assessment of the partner's capacity, financial systems, management structure, integrity risks and any sanctions risks.

Cooperation agreements shall describe roles, responsibilities, reporting requirements, access to documentation, audit and control rights, requirements to immediately inform about suspicions of irregularities, and donors' relevant clauses on anti-corruption, PSEAH, anti-child labour and anti-terror, where required by the grant.

Procurement shall be carried out in a fair, transparent and documented manner with focus on objectivity, impartiality, quality and value for money. A person with a conflict of interest may not participate in the decision.

7. Gifts, hospitality and facilitation payments

Board members, employees, volunteers and other representatives may not offer, give, request or receive gifts, payments, services or benefits that may influence – or be perceived to influence – decisions.

Small symbolic gifts may only be accepted if they are customary in the local culture, have insignificant value and do not create dependence or an expectation of a return favour. Cash, gift cards and personal payments must never be accepted.

Facilitation payments are not permitted. If a person is forced to make a payment because of an immediate threat to life, health or safety, the payment must be reported to management as soon as possible and recorded separately.

8. Who should be contacted?

Suspicion of irregularities must be reported as soon as possible through one of the following channels:

- through the anonymous complaint mechanism on the website;
- to the safeguarding lead on the Board;
- to the management; or
- to the Chair of the Board, where appropriate.

The anonymous complaint mechanism is monitored by the safeguarding lead on the Board and/or another person appointed by the Board who is not involved in the matter. Reports received through the channel shall be acknowledged where contact details are available, and an initial assessment shall be initiated as soon as possible and no later than 30 days after receipt.

Reports may be submitted confidentially and anonymously. Anonymous reports shall be handled on the basis of the information available, and the organisation shall take reasonable steps to assess and follow up on the matter while protecting the identity of the reporter where known.

If the suspicion concerns one of the persons mentioned above, the report must be made through another channel so that the person concerned does not handle their own case. If a case concerns the Chair of the Board, the matter shall be handled by the safeguarding lead, the Vice Chair or another non-conflicted Board member appointed by the Board. If necessary, the Board may appoint an external adviser, auditor or legal counsel to ensure impartial handling.

9. Procedure in case of reasonable suspicion or confirmed irregularities

STEP 1 – Receipt and safeguarding

The person receiving the information briefly documents what has been received, when and from whom. Relevant vouchers, emails, contracts, bank statements and other documentation are secured. Documentation must not be destroyed, altered or concealed.

STEP 2 – Preliminary assessment

Management and/or the Chair of the Board assesses as soon as possible whether there is reasonable suspicion, which funds and grants may be affected, whether there is a risk of further loss, and whether persons with a possible conflict of interest must be excluded from case handling. The preliminary assessment shall be initiated as soon as possible and no later than 30 days after the report has been received.

The assessment shall identify whether there is reasonable suspicion, whether immediate safeguarding measures are required, whether donor reporting deadlines are triggered, and who can handle the matter without a conflict of interest.

STEP 3 – Immediate mitigating measures

The organisation may temporarily stop payments, suspend activities, secure assets, restrict access to systems, require additional documentation or initiate additional controls. Measures must be proportionate and documented.

STEP 4 – Donor notification

If the case concerns a donor-funded grant, the relevant donor must be notified in writing within the donor's deadline. For public grants, the donor must be notified immediately and no later than 14 days after the incident or after the organisation became aware of reasonable suspicion. If several rules may be relevant, the shortest deadline applies.

STEP 5 – Investigation

Management or the Board appoints a case lead who is not disqualified by a conflict of interest. The investigation must be impartial, documented and as prompt as the case allows. An external auditor, legal adviser, partner management or donor may be involved as needed.

STEP 6 – Decision and sanctions

When the case has been sufficiently clarified, management or the Board decides on follow-up. Possible measures include repayment, claims for compensation, reporting to the police, disciplinary measures, termination of cooperation, changed procedures, enhanced controls, new audit or notification of authorities.

STEP 7 – Learning and closure

The case is closed with a brief note on the incident, assessment, documentation, decisions, donor reporting and lessons learned. Relevant control procedures are updated to prevent similar matters.

10. Donor reporting

Reporting to donors must be made in writing and shall as a minimum include: a brief description of the suspicion or incident; grant number/project title; time and place; affected amounts, assets or activities; preliminary measures; plan for investigation and follow-up; contact person; and assessment of any risk to target groups, partners, reputation or further losses.

Donor/grant	When must reporting take place?	Deadline	Channel/format
CISU	In case of significant problems and reasonable suspicion of, or confirmed, theft, fraud, corruption, misuse or other similar irregularities.	Immediately and no later than 14 days after the incident or after the organisation became aware of the matter.	CISU reporting form/ reporting page and any dialogue with CISU.
GLOBUS Fund	In case of significant problems and reasonable suspicion of, or confirmed, theft, fraud, corruption, misuse, support for terrorism, financial losses, sexual harassment, exploitation, abuse of power or other similar irregularities.	Immediately and no later than 5 days after the organisation became aware of the matter.	Written notification to the GLOBUS Secretariat via the current channel/project portal. Anonymous reporting may also be possible through the GLOBUS complaint and reporting channel.
Other donors	According to the conditions that apply to the specific grant.	The shortest relevant deadline applies if several sets of rules apply.	In the format and through the channel required by the donor.

11. Confidentiality, anonymity and protection against retaliation

All reports are treated confidentially and shared only with persons who have a legitimate need for the information. The organisation does not accept retaliation against persons who report a suspicion or assist in an investigation in good faith. Knowingly false accusations may lead to employment-related, contractual or other appropriate consequences.

12. Documentation and archiving

All cases must be registered with clear documentation of the report, assessment, decisions, donor notification, investigative steps, conclusion and follow-up. Accounting records, vouchers and project-related documentation are kept in accordance with the Danish Bookkeeping Act, donor conditions and cooperation agreements. If a donor sets longer retention requirements, the donor requirements are followed.

13. Roles and responsibilities

Role	Responsibility
GLOBUS Fund	Approves the policy, provides overall oversight and handles serious cases, cases involving management, or cases with material financial or reputational risk.
Management positions	Ensures implementation, information, internal control, receipt of reports and donor reporting.
Project leads	Ensure that partners know the requirements, that project procedures are followed, and that suspicions are reported immediately.
Treasurer/finance responsible	Ensures bookkeeping, voucher control, bank reconciliation, financial documentation and dialogue with the auditor.
Partners and suppliers	Must comply with contractual integrity requirements and immediately inform about suspicions of irregularities.

14. Breach of the policy

Breach of this policy may lead to corrective actions, repayment claims, termination of agreements, disciplinary measures, reporting to the police and/or notification of donors and authorities. Sanctions are assessed concretely and proportionately.

15. Review and update

The policy is reviewed at least every two years and additionally in case of material changes in the organisation's activities, donor conditions or relevant legislation. The latest update and date of approval are stated on the front page.

The organisation shall maintain a change log as an annex to this policy. The change log shall record the date of each material update, a brief description of the change, and the body or person approving the change.

Annex 1 – Template for internal registration of suspicion of irregularities

Date received	
Received by	
Reporter/source	
Project/grant/donor	
Brief description of suspicion/incident	
Persons/partners/suppliers affected	
Preliminary affected amount/activity	
Immediate measures and safeguarding of documentation	
Next steps, responsible person and deadline	

Annex 2 – Change log

Date	Section changed	Description of change	Approved by

Signature: _____

Date: _____