

Anti-Bribery, Corruption and Fraud Policy

1. Purpose/Objective

auDA is committed to:

- conducting its activities honestly, openly and transparently and consistently with the highest standards of integrity and business ethics
- complying with Anti-Bribery, Corruption and Fraud legislation and all other applicable requirements
- identifying and preventing illegal, corrupt or undesirable behaviour
- creating a workplace that provides consistent, unified, equal and fair conditions to all employees.

This Policy sets out the steps all auDA Employees must take to prevent Bribery, Corruption and Fraud.

2. Scope

All auDA Employees must comply with this Policy.

This Policy applies to all business activities with suppliers, contractors and stakeholders.

Responsibility lies with every person covered by this Policy to conduct themselves in accordance with it.

3. Interpretation

This Policy must be read in conjunction with the requirements set out in the:

- Code of Conduct
- Conflict of Interest Policy
- Gifts, Benefits & Hospitality Policy
- Whistleblower Policy
- Individual contracts of employment.

4. Consequences of Breaching this Policy

Bribery, Corruption, Fraud and other improper conduct referred to in this Policy may be criminal offences which could have serious consequences for the individuals involved, including substantial fines and liabilities, imprisonment, and reputational damage, as well as for auDA.

Any breach of this Policy may lead to employees being disciplined in accordance with the employee's terms of engagement, up to and including dismissal. In addition, any



breaches which also break the law may result in personal liability for those responsible for the breach.

auDA Employees must cooperate fully and openly with any investigation conducted by auDA or other investigative authority into alleged or suspected corrupt or fraudulent activity or breach of this Policy.

5. Definitions

Australian Public Official is a person holding a legislative, administrative, or judicial office, whether by appointment, election, or succession, or any person exercising a public function, including for a public agency or public enterprise, or any official or agent of a public domestic organisation, or any candidate for public office.

This includes, but is not limited to:

- a person currently or formerly holding a legislative, executive, administrative, or judicial office (whether appointed or elected)
- an employee, official or contractor of, or person acting in an official function or capacity for a government or public body (including a military or police force), a government-owned or government-controlled enterprise (including a state owned enterprise), or a public international organisation
- a person dispatched by a government organisation or a government-owned or controlled enterprise to a non-government owned enterprise engaged in public services
- a political party, party official or candidate for political office.

auDA Employee/s includes all auDA directors, employees, consultants and contractors.

Bribery involves offering, promising or giving any financial or other benefit to an Australian Public Official, a Foreign Public Official, or a private individual, where that benefit is not legitimately due and is done in order to retain business or gain an improper advantage, or to induce or reward improper conduct or an improper decision. The benefit offered, promised or given does not need to be made directly to the relevant person intended to be influenced – offering, promising or giving a benefit to, for example, a family member or friend of the relevant person may suffice.

Corruption is when a person dishonestly acts, or dishonestly omits to act, in the course of their employment or engagement with auDA. It also refers to dishonesty whereby an auDA Employee uses their position as an advantage and/or their delegated authority to act on behalf of auDA to improperly obtain any benefit for themselves or for another person or organisation, or to cause financial loss to auDA or another party/person or accepting or providing secret commissions or bribes.

Foreign Public Official includes:

- an employee or official of a foreign government body
- an individual who performs work for a foreign government body under a contract



- an individual who holds or performs the duties of an appointment, office or position under a law of a foreign country or of part of a foreign country
- an individual who holds or performs the duties of an appointment, office, or position created by custom or convention of a foreign country or of part of a foreign country
- an individual who is otherwise in the service of a foreign government body (including service as a member of a military force or police force)
- a member of the executive, judiciary, or magistracy of a foreign country or of part of a foreign country
- an employee of a public international organisation (e.g., the United Nations)
- an individual who performs work for a public international organisation under a contract
- an individual who holds or performs the duties of an office or position in a public international organisation
- an individual who is otherwise in the service of a public international organisation
- a member or officer of the legislature of a foreign country or of part of a foreign country
- an individual who is an authorised intermediary of a foreign public official or holds himself or herself out to be the authorised intermediary of a foreign public official covered by any of the above paragraphs.

Fraud is a dishonest activity that causes actual or potential financial loss, or an unjust advantage, to auDA or to any person or organisation. This includes activity involving customers or third parties where auDA systems, processes and procedures are involved.

Fraud includes the theft of money or other financial benefits, data or other property; and the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose; or the improper use of information or position. It generally involves a dishonest act which benefits the auDA Employee or third party and causes detriment to the employer such as auDA.

6. Examples of corruption

The following list is not exhaustive however, it provides examples of the types of behaviour that are included in auDA's definition of Corruption:

- bribery, extortion and blackmail
- enabling self-interest to take precedence over corporate interests
- giving or receiving of gifts or benefits in exchange for preferential treatment to the giver
- collusion, false quotes or price fixing



- unnecessary billing or providing false supporting documents or hiding documents relevant to billing
- falsifying job qualifications or work or safety certifications
- nepotism
- breaching privacy or manipulating data with the purpose of causing harm

Examples of "red flags", which may be indicative of bribery or corruption, are set out in **annexure a**.

7. Examples of fraud

The following list is not exhaustive however, it provides examples of the types of behaviour that are included in auDA's definition of Fraud:

- theft of property namely petty cash, gift cards, donations, corporate assets
- falsifying records, accounts or documents to mislead
- wrongfully destroying or concealing accounts or records
- embezzlement or misuse of funds or other assets
- misuse of company assets or property for personal benefit (e.g. vehicles)
- forgery or issuing false or misleading statements with the intent of gaining a financial advantage or to deceive.

8. auDA's position on Bribery, Corruption and Fraud

auDA will not tolerate any form of Bribery, Corruption or Fraud from any auDA Employee regardless of the circumstances. We are dedicated to ensuring there are no instances of Bribery, Corruption or Fraud through the development, implementation and regular review of detection and response strategies.

By following the guidance which follows, auDA Employees will ensure the avoidance of Bribery, Corruption or Fraud. auDA employees should:

- develop and maintain unbiased and fair relationships with all third parties with which auDA engages in business
- not give or offer to provide items of value (money, gifts, entertainment, travel, preferential treatment etc.) that violate relevant anti-bribery laws or any of our Policies
- not offer or accept items of value from a person or entity that may be thought to be doing so with the belief it will gain them or anyone else a business advantage
- not provide 'grease payments' or 'facilitation payments', eg providing money to government officials in order to accelerate routine government action
- not provide or accept 'secret commissions' to those acting in an agency or fiduciary capacity eg money that is not disclosed to auDA or a third party organisation and which is given, offered, received or solicited as an inducement



or reward for providing or having provided a favour, or the receipt of which would tend to influence the provision of a favour

- take proactive steps to prevent third parties that act on auDA's part from engaging in Bribery. All third parties that act on auDA's part are expected to adhere to relevant laws and company policies regarding anti-bribery
- report any breaches of this Policy or related policies in accordance with paragraph 10 below
- ensure accurate records are kept of invoices, receipts, payments made outlining the purpose of all purchases in accordance with the auDA record retention Policy
- not victimise any person who has in good faith reported any instance or perceived instance of a breach of this policy.

9. Political and charitable donations

Refer to the Gifts, Benefits, Hospitality, Political Donations and Engagement Policy for further guidelines and expectations on this topic.

10. Reporting suspected or actual breaches

Reports can be made in the first instance either in accordance with the Whistleblower Policy, or in writing to any of following:

- The auDA Employee's Manager
- The auDA Chief Executive Officer
- The Chief People and Culture Officer
- A member of the People and Culture Committee.

The policy requires any material breaches to be reported to the People and Culture Committee at the earliest opportunity.

11. Prevention

auDA preventative measures include:

- awareness training and education
- risk assessments as part of risk assessments for material projects as required
- regular quality improvement reviews of internal control and compliance measures as well fraud control and corruption prevention plans
- managers must uphold and monitor fraud control strategies within their area of responsibility.



12. Related documents

- Gifts, Benefits, Hospitality & Political Donations and Engagement Policy
- Whistleblower Policy
- Workplace Grievance Resolution Procedure
- Code of Conduct
- Conflict of Interests Policy.

13. Document Control

Owner: Chief People and Culture Officer

Committee / Board Review Function: Board – Tier 1

Next Review Date: June 2022

Version	Change	Approval	Date
1	Original	Board	21 September 2021



ANNEXURE A – EXAMPLES OF "RED FLAGS"

The following is a list of some of the bribery and corruption “red flags” that may arise during the course of working for or providing services to auDA. The list is illustrative only and is not intended to be exhaustive.

If you encounter any of the following, you must report them promptly in accordance with the requirements of this policy.

1. You learn that a third party engages in, or has been accused of engaging in, improper business practices.
2. A third party insists on receiving a commission or fee payment before committing to sign up to a contract with auDA, or carrying out a government function or process for auDA.
3. A third party requests payment in cash and/or refuses to sign a formal commissions or fee agreement, or to provide an invoice or receipt for a payment made.
4. A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
5. A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
6. You learn that a colleague has been taking out a particular supplier for very expensive and frequent meals.
7. A third party requests that a payment is made to “overlook” potential legal violations.
8. A third party requests that auDA provide employment or some other advantage to a friend or relative.
9. You receive an invoice from a third party that appears to be non-standard or customised.
10. A third party insists on the use of side letters or refuses to put terms agreed in writing.
11. You notice that auDA has been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
12. A third party requests or requires the use of an agent, intermediary, consultant, distributor or suppliers that is not typically used by or known to auDA.
13. You are offered an unusually generous gift or offered lavish hospitality by a third party.