
EDGE Worldwide Limited

Fraud and Corruption Control Policy

1. Overview

1.1 Objectives

This policy sets standards and provides guidance on how to control fraud and corruption.

The public, our fellow employees and other people we deal with are entitled to expect each of us to act with integrity and to protect resources, information, revenues, reputation and the public interest. Therefore, EDGE Worldwide Limited is committed to an honest and ethical environment that minimises fraud and corruption. Fraud and corruption are incompatible with our values and present a risk to the achievement of our objectives and the provision of our services to the public. EDGE Worldwide Limited has a zero-tolerance approach to fraud and corruption.

1.2 Scope

This policy applies to all staff, volunteers, consultants, contractors and outsourced service providers performing work for EDGE Worldwide Limited

1.3 What is Fraud and Corruption?

Fraud refers to dishonestly obtaining a benefit, or causing a loss, by deception or other means. In broad terms, corruption is deliberate, serious wrongdoing that involves dishonest or partial conduct, a breach of public trust or the misuse of information or material.

Some examples of fraud and corruption that could affect EDGE Worldwide Limited include:

- Theft of physical assets
- Misappropriation of funds
- Bribery

This policy applies to fraud and corruption against EDGE Worldwide Limited as well as fraudulent or corrupt conduct by its staff.

1.4 Policy in Brief

EDGE Worldwide Limited is committed to minimising fraud and corruption in the workplace. To achieve this, EDGE Worldwide Limited will adopt and resource a fraud and corruption control framework that aligns to better practice.

2. Policy in detail

Approach

It is the policy of EDGE Worldwide Limited to:

- as part of its framework, implement internal controls that prevent, detect and respond to fraud and corruption
- assess its fraud and corruption risks at least every two years
- ensure all staff, including contractors, are aware of relevant fraud and corruption risks and are trained to understand EDGE Worldwide Limited's values, codes, policies and expectations of behaviour
- report annually on the status of the fraud and corruption control framework
- treat all complaints about, and instances of, fraud and corruption seriously. EDGE Worldwide Limited will cooperate with all relevant investigative and regulatory bodies and will take fair, proportionate disciplinary action against any employee or third party found to have engaged in fraud or corruption

2.1 Key roles and responsibilities

In addition to the responsibilities of all staff and managers set out below, the following officers and groups have key roles in relation to controlling fraud and corruption.

- The Director is responsible for ensuring that an agency-wide fraud and corruption control framework is in place, modelling the highest standards of ethical behaviour and ensuring compliance with all relevant legal obligations.
- The Board is the owner of this policy and is responsible for coordinating and documenting EDGE Worldwide Limited's overall fraud and corruption control framework.
- Legal counsel is responsible for advising on policy
- The *head of HR* is responsible for ensuring staff are aware of their obligations and know how to report fraud or corruption.

2.2 Requirements of employees and managers

In addition to complying with all integrity-related policies including the Code of Conduct, employees are expected to cooperate with all initiatives aimed at preventing, detecting and responding to fraud and corruption. This includes risk assessments, training and education, audits and investigations and the design and implementation of controls.

2.3 Managers are also expected to:

- ensure all agreed controls aimed at preventing, detecting and responding to fraud and corruption are in place
 - alert the policy owner of any undocumented or emerging fraud and corruption risks
 - ensure suppliers and contractors are aware of EDGE Worldwide Limited's policies and expectations in relation to fraud and corruption
 - ensure all staff complete relevant training and are aware of fraud and corruption risks.
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3. Breaches

In the event of a breach EWL will follow this procedure:

3.1 Investigation & Assessment

- EWL will appoint an independent investigator (internal or external) to examine allegations objectively.
 - EWL will maintain confidentiality to protect the integrity of the investigation and the individuals involved.
 - EWL will assess whether the breach is intentional fraud, negligence, or a misunderstanding.
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3.2 Disciplinary Action

EWL will apply proportionate consequences based on the severity of the breach:

- Minor breaches (e.g., non-compliance due to lack of awareness): training or a formal warning.
 - Serious breaches (e.g., intentional fraud, misappropriation of funds): dismissal, legal action, or referral to authorities.
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3.3 Legal & Regulatory Compliance

- EWL will report criminal or serious misconduct to Australian authorities (e.g., ACNC, Australian Federal Police, ATO).
 - If the breach involves financial fraud, EWL will notify financial institutions and donors as required.
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4. Prevention & Policy Review

- EWL will conduct post-incident reviews to identify weaknesses in controls.

- EWL will improve financial oversight, transparency, and internal controls to prevent future breaches.

EWL will train staff and volunteers on fraud awareness and ethics.

For any questions regarding this document, please contact EDGE WORLDWIDE LIMITED Worldwide Limited.

Effective Date: 18-03-2025

Reviewed By: Kate Bevan

Next Review Date: 18-03-2026