

Policy Title	Zero Tolerance for Fraud, Bribery, Corruption, and Other Forms of Corporate Dishonesty
Version No.	2.0
Effective Date	January 1, 2025
Summary	This policy and related procedures describe Save the Children US' zero tolerance approach to Fraud, Bribery, and Corruption and reinforces our commitment to the highest standards of corporate governance, fiduciary duty, responsibility, and ethical behavior.
Implementing Procedures	Zero Tolerance for Fraud, Bribery, Corruption, and Other Forms of Corporate Dishonesty Procedures
Approver	<input checked="" type="checkbox"/> SLT - Save the Children Federation, Inc. <input checked="" type="checkbox"/> SLT - SCUS Head Start <input type="checkbox"/> SLT - Save the Children Action Network
Policy Owner	General Counsel
Point of Contact	Deputy General Counsel & Head of Ethics
Applicability	<input checked="" type="checkbox"/> Save the Children Federation, Inc. <input checked="" type="checkbox"/> SCUS Head Start <input checked="" type="checkbox"/> Save the Children Action Network <input checked="" type="checkbox"/> Other: Sub-Awardees, partners, vendors with whom we provide assets in exchange for services or products (collectively, "Partners") by inclusion of applicable language in SCUS agreements and subawards.
Legal / Compliance Requirements or Other Standards	Statutes: Foreign Corrupt Practices Act, 15 U.S.C. §§78dd-1, et seq.; False Claims Act, 31 U.S.C. §§ 3729, et seq. Regulations: 48 C.F.R. § 9.4; 2 C.F.R. § 200.113 Industry Standards: USAID Fraud Prevention and Compliance Standards; Transparency International Handbook of Good Practices; Preventing Corruption in Humanitarian Operations Circumstances
Applicable Code of Ethics Principle	Principle 3 : We Uphold The Trust Of The Children We Work With And Of Our Supporters To Act As Good Stewards of Resources Principle 5 : We Raise Our Concerns, Even If We Are Not Sure Something Bad Has Happened

Purpose

Save the Children Federation, Inc., Save the Children Action Network, and SCUS Head Start Programs, Inc. (collectively “Save the Children US”) are committed to the highest standards of corporate governance, fiduciary responsibility, and ethical behavior. Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty go against our core values and the Key Principles of our Code of Ethics, diminish our impact for children, undermine the viability of our organization, and breach the trust placed in us by our donors.

Scope

This Policy applies to all Save the Children US Employees, Interns, Fellows, Volunteers (including Event Volunteers), and Temporary Staff (collectively “Staff”). Additionally, it applies to Save the Children US Trustees and Board Members, and to sub-awardees, partners, suppliers, consultants, and others with whom Save the Children US provides assets in exchange for goods or services (collectively, “Partners”). Collectively, all persons and/or entities covered by this Policy are referred to as “Save the Children US Representatives.”

Policy Statement(s)

Zero Tolerance

Participating in fraud or corruption can result in serious criminal, civil, and reputational consequences for Save the Children US, for individual Staff, and for Save the Children US Representatives. Save the Children US has zero tolerance for Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty in its programs and operations.

Compliance with Applicable Laws and Regulations

Save the Children US complies with all applicable laws pertaining to Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty. In the event of any perceived difference between the requirements of this Policy and any legal requirement, Save the Children US should always act in accordance with the highest applicable standard.

Prevention and Detection

All Save the Children US Representatives are responsible for taking appropriate steps to prevent, deter, and detect Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty within their areas of responsibility. All Staff, and especially managers, must routinely monitor program activities and operations for any irregularities that could suggest the presence of Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty and report any concerns in compliance with this Policy. Resources include, but are not limited to, the [International Programmes Mitigation Measures Dashboard](#).

Areas of potential risk include, but are not limited to:

- Programming in locations with moderate to high corruption risk, including the risk of diversion of assets by Partners (see Procedure 5, below) or Government Officials/Entities (see [Foreign Corrupt Practices Act Guidance](#) for information about interactions with foreign officials);;

- Procurement of goods and services;
- Evasion of internal controls by Save the Children US Representatives, including failing to disclose potential Conflicts of Interest;

Save the Children US Representatives should consider Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty risks at the outset of new programs, operations, or other significant activities and take reasonable steps to mitigate those risks (in coordination with Save the Children International and/or other Partners, where appropriate).

Save the Children US Representatives must take reasonable steps to verify the accuracy of information in documents that they create or approve. If there is any reason to believe something is inaccurate in a document they are signing, distributing, or reviewing, Save the Children US Representatives have an obligation to find out whether the document is inaccurate and correct it or report the inaccuracy.

Reporting



In accordance with the policy on [Reporting and Resolving Misconduct and Violations of Law and Policy](#) any individual who witnesses, becomes aware of, or suspects Fraud, Bribery, Corruption, or other forms of Corporate Dishonesty in Save the Children US' programs or operations (including those implemented by Partners or by Save the Children International) is responsible for [promptly reporting their concern](#). Failure to report such concerns may be considered a violation of this Policy and subject to discipline.

Partners are responsible for reporting in accordance with this Policy and the terms of their agreements with Save the Children:

- **Online:** <http://SavetheChildren.EthicsPoint.com>
- **By Phone** (844) 287-1892
- **By Email:** hotline@savechildren.org

Reports should be factual and include as much detail as possible so that Save the Children US can properly assess the nature and extent of the allegations. Knowingly reporting false information will be considered a breach of policy and may result in disciplinary action, up to and including termination.

Anonymous reporters should retain the Report Key provided by EthicsPoint and check back on the report regularly, in case additional information is requested.

Investigation and Disclosure

All reports of potential violations of this Policy will be thoroughly examined and credible allegations will be investigated by L&RM or its designate. Where the relationship between Save the Children US and a Subject of Concern ends prior to the completion of an investigation, the process will continue, and a clear outcome will be recorded.

Save the Children US Representatives must cooperate fully in any investigation or inquiry and preserve all records relating to any alleged Fraud, Bribery, Corruption, or other forms of Corporate Dishonesty. Save the Children US will not tolerate Interference in the investigation process, and such conduct may result in disciplinary action up to and including termination.

Save the Children US will maintain confidentiality during investigations to the fullest extent possible, consistent with applicable laws and SCUS policies.

Save the Children US complies with all donor mandatory disclosure requirements. Save the Children US may also disclose information concerning the identity and actions of individuals and Partners found to have violated laws or Save the Children US policies to donors, government regulators, enforcement agencies, and other entities.

Accountability of Save the Children

The Save the Children US Senior Leadership Teams are committed to taking all appropriate disciplinary, legal, and other corrective action in light of any findings of Fraud, Bribery, Corruption, or other forms of Corporate Dishonesty, and to taking steps following any incidents of Fraud, Bribery, Corruption, and other forms of Corporate Dishonesty to review controls and protocols to identify and address any gaps or weaknesses in our procedures or, where relevant, our Partners' procedures.

Any Save the Children US Representative found to have engaged in Fraud, Bribery, Corruption, or Corporate Dishonesty, or to have known that such activity was ongoing and not reported it in compliance with this Policy, shall be subject to disciplinary action up to and including separation from Save the Children US and legal action by Save the Children US. Save the Children US may also disclose information concerning their identity and actions to donors, government regulators, enforcement agencies, and other entities.

Protections Against Retaliation

Save the Children has zero tolerance for any Retaliation against any Save the Children US Representative who reports or participates in good faith in an investigation in Fraud, Bribery, Corruption, or other forms of Corporate Dishonesty. Individuals who believe they may have been subject to Retaliation as a result of reporting a concern should reach out to leadership or file a EthicsPoint report. Save the Children will review and address all reported concerns of Retaliation.

If working on a USG-funded award, Save the Children US Representatives are also afforded the employee whistleblower protections and rights provided under 41 U.S.C. § 4712.

Seeking Guidance About this Policy

Any questions or concerns regarding topics covered in this Policy may be directed to your manager or to [SCUS' Deputy General Counsel & Head of Ethics](#).

Exception Approval Procedure

Requests for exceptions to this Policy should be sent to [SCUS' General Counsel](#), setting forth the relevant circumstances and reasons for the requested exceptions. The [General Counsel](#) will review the request and respond to the Save the Children US Representative seeking the exception and will file and retain relevant documents.

Related Policies, Procedures, And Supporting Documents

[Zero Tolerance for Fraud, Bribery, Corruption, and Other Forms of Corporate Dishonesty Procedures](#)

[Reporting and Resolving Misconduct and Violations of Law and Policy](#)

[Reporting Pathways Guidance Document](#)

[FCPA Guidance Document](#)

[Anti-Corruption Model Contract Clause](#)

[Conflict of Interest Policy](#)

Definitions

Abuse of a Position of Trust	The improper use of one's position within Save the Children US or a connected organization to materially benefit oneself or any other party (e.g., intentionally providing confidential material – such as the contents of a tender process – to a third party).
Auxiliary Staff	Interns, Fellows, Volunteers (including Event Volunteers), and Temporary Staff
Bank or Check Fraud	The dishonest manipulation of any banking system or record (e.g., a check, bank statement, or electronic transfer).
Board Members	Trustees or Members of the Board of SCUS, SCAN, or SCUS Head Start
Brand Fraud	The use of Save the Children US' name, branding, or documentation for unauthorized or illegitimate ends.
Bribery	Giving, paying, promising, offering, or authorizing the payment of anything of value to any party to influence any person or entity to act improperly.
Corporate Dishonesty	Corporate Dishonesty includes, but is not limited to: <ul style="list-style-type: none"> • Abuse of a Position of Trust • Bank or Check Fraud • Brand Fraud

	<ul style="list-style-type: none"> • Bribery • Corruption • Corruption of Government Officials • Embezzlement • Expenses Fraud • False Accounting • Forgery or Falsification of Documents • Fraud • Money Laundering • Nepotism or Patronage • Paying or Receiving Kickbacks • Payroll Fraud • Procurement Fraud • Supply Chain Fraud • Tax or Duty Evasion • Theft • Undisclosed Conflicts of Interest
Corruption	The use or abuse of one’s authority or position with Save the Children US for private gain.
Corruption of Government Officials	Giving gifts to Government Officials in violation of applicable laws and/or gifts and ethics rules or making payments that are not required by law to Government Officials or to another person at the request of the Government Official. This includes so-called “Facilitating Payments.”
Embezzlement	The misuse, for personal gain, of funds, property, resources, or other assets that belong to SCUS or a connected organization or individual.
Employee	An individual employed by SCUS, SCAN, or SCUS Head Start
Expenses Fraud	The dishonest use of the expenses system to pay money or other benefits to which the recipient is not entitled or the falsification of expense reimbursement reports.
False Accounting	The deliberate entry of false or misleading information into any form of accounting or financial record or the deliberate omission of relevant information, including maintaining “off book” accounts.

Forgery or Falsification of Documents	The dishonest creation, alteration, signing, or use of all or any part of a document, including without limitation contracts, reports, or other records.
Fraud	Any act or omission that intentionally misleads, or attempts to mislead, another party in order to obtain a financial or other benefit or to avoid an obligation.
Interference	Interference may include but is not limited to providing false information, attempting to coerce, compel, influence, or prevent an individual from providing testimony or relevant information, destroying, concealing or altering documentation and records, and/or exerting influence in the conduct of an investigation.
L&RM	Legal & Risk Management Division
Money Laundering	The concealment of illegally obtained money.
Nepotism or Patronage	The improper use of one's employment to favor or materially benefit friends, relatives or other associates.
Partners	Sub-Awardees, vendors, suppliers, consultants and others with whom Save the Children US provides assets in exchange for services or products
Paying or Receiving Kickbacks	Payments improperly made to an individual by a supplier or vendor, usually in exchange for unduly providing a business advantage or benefit to the supplier or vendor.
Payroll Fraud	The manipulation of the payroll system to make unauthorized payments to oneself or another.
Procurement Fraud	Any dishonest behavior relating to procurement or tendering process (e.g., falsely creating bids or quotes, sharing confidential procurement-related information with third parties, paying for products that do not meet the description of the product Save the Children US contracted to purchase, or agreeing to requests for false invoices).
Representatives	Staff, Board Members, and Partners of SCUS, SCAN, or SCUS Head Start
Retaliation	An adverse change to the terms and conditions of an individual's employment as a result of the individual asserting their right to be free from behavior that violates Save the

	Children US policy, raising a concern in good faith, or participating in an investigation.
Save the Children US	Refers collectively to SCUS, SCAN, and SCUS Head Start
SCAN	Save the Children Action Network, Inc.
SCUS	Save the Children Federation, Inc.
SCUS Head Start	SCUS Head Start Programs Inc.
Staff	Employees and Auxiliary Staff
Subject of Concern	An individual accused of behavior that may violate this policy.
Supply Chain Fraud	The misdirection or theft of goods, forging of stock records, or creation of fictitious companies through which to channel payments.
Tax or Duty Evasion	The avoidance of paying a tax or other duty that one is aware should be paid.
Theft	The taking of anything of value that belongs to another.
Undisclosed Conflict of Interest	Failing to disclose accurate and complete information about personal or financial interests, commitments, or loyalties that relate to one's duties at Save the Children US.

Version Control

Version number	Version Date	Revisions made
2.0	January 1, 2025	Policy updated and moved to new template. Procedures separated. Reporting provision replaced with reference to reporting policy.
COMPL-01.4	March 5, 2018	Revision of existing Zero Tolerance Policy
COMPL-01.3	May 5, 2016	Revision of existing Zero Tolerance Policy
COMPL-01.2	May 5, 2015	Revision of existing Zero Tolerance Policy

COMPL-01.1	November 23, 2013	