
IEA Fraud and Corruption Prevention Policy

IEA is committed to high ethical standards, transparency and accountability and holds its Personnel, Committees, and Partners (as defined below) to those standards. IEA has a zero-tolerance policy for Fraud and Corruption practices.

IEA, in accordance with best practice risk management, acknowledges that strong internal prevention mechanisms and controls at all managerial levels and locations in the Organization are the best means to prevent Fraud and Corruption. IEA is committed to preventing and dealing promptly and appropriately with Fraud and Corruption committed by its Personnel. IEA recognizes that Fraud and Corruption prevention and control are not separate functions and need to be incorporated into all aspects of IEA's operations.

This Fraud and Corruption Prevention Policy (hereinafter referred to as "the Policy") outlines IEA's approach to the prevention and control of Fraud and Corruption, including the reporting procedures to be followed if there are reasonable suspicions of Fraud and/or Corruption. If Fraud or Corruption is proven, appropriate disciplinary action will be taken.

Definitions:

- **Fraud:** The act of intentionally deceiving someone in order to gain an unfair or illegal advantage (financial, political or other).
- **Corruption:** The act of giving or obtaining an advantage through the abuse of entrusted power by means which are illegitimate, immoral, and/or inconsistent with one's duty or the rights of others.
- **Fraud and Corruption** do not necessarily imply immediate financial benefits for the individual(s) involved but may cause financial or reputational damage to IEA.

1. Scope of Policy

This policy applies to the work of:

- 1.1. The International Association for the Evaluation of Educational Achievement and Stichting I.E.A. Secretariaat Nederland (collectively “IEA”);
- 1.2. IEA employees (including Members of IEA’s Board of Directors), interns and volunteers (collectively “Personnel”);
- 1.3. Members of the Standing Committee of the Association, Members of the Supervisory Board of the Foundation, Members of the Technical Executive Group, and Members of the Publications and Editorial Committee (collectively “Committees”); and
- 1.4. Partner organizations (including International Study Centres and National Research Centres), contractors and subcontractors, external experts (including attorneys and consultants), agents, representatives and any other organization or individual that acts on IEA’s behalf or at IEA’s direction (collectively “Partners”).

2. Policy Statement

- 2.1. IEA expects all Personnel, Committees and Partners to adhere to the highest standards of accountability, which requires honest and ethical conduct. IEA expects management to cultivate a culture that supports and strengthens commitment to these high standards.
- 2.2. IEA prohibits all forms of Corruption and Fraud. Employees who engage in or assist any form of Corruption and/or Fraud will be subject to disciplinary action, up to termination of their employment contract. Members of Committees who engage in or assist any form of Corruption and/or Fraud will be subject to disciplinary action, up to termination of their membership in a given Committee. Partners who engage in or assist any form of Corruption and/or Fraud will be in breach of their contract with IEA and may have their contract terminated and will be prohibited from working with IEA in the future.
- 2.3. IEA encourages all Employees, Members of Committees and Partners to immediately indicate incidents of Corruption and Fraud, as described below. IEA will investigate any reported incidents of Corruption and Fraud and ensure appropriate resolution. IEA will not tolerate any form of retaliation against Employees, Member of a Committee or Partners who report suspected incidents of Corruption and Fraud in good faith. IEA will not tolerate abuse of the reporting systems, such as reports brought with knowledge that they are false and in bad faith.

- 2.4. IEA will report evidence of Corruption and Fraud to the appropriate authorities (e.g., police, tax authorities, social security authority) as required by law, or, if not required, as IEA determines appropriate. IEA will cooperate with investigators and law enforcement in ensuring those responsible are held accountable.

3. Required Processes and Procedures to Ensure Compliance

IEA ensures compliance with this policy through appropriate processes and procedures, including:

- 3.1. Communicating this policy to Personnel and making this policy part of its employment Code of Conduct;
- 3.2. Conducting training on this policy for all Personnel and requiring all Personnel to certify that they have understood this policy and are compliant with it;
- 3.3. Communicating this policy to Committees and Partners;
- 3.4. Requiring its Partners to commit in writing to act in accordance with the Policy Statements in this Policy and to report to IEA any incidents of Corruption and Fraud that involve or are related to IEA Employees or resources provided by IEA;
- 3.5. Maintaining a comprehensive financial control system, which ensures that all expenses are properly accounted for;
- 3.6. Maintaining a process detailing how incidents of Corruption and Fraud are to be reported, reviewed, investigated, and resolved in a systematic manner;
- 3.7. Maintaining a Corruption and Fraud incident register to identify and monitor trends;
- 3.8. Conducting appropriate due diligence, selection, and monitoring of Partners to ensure they are not violating their commitments under this policy; and
- 3.9. Continually reviewing its policies and procedures related to Corruption and Fraud prevention and financial controls to ensure they are improved when necessary.

4. Policy Administration

- 4.1. Responsibility for ensuring this policy remains up-to-date rests with IEA's Financial Director.

5. Reporting Procedure

5.1. Personnel are encouraged to speak up about the following:

- Fraud and fraudulent (financial) reporting e.g., questionable accounting controls and auditing matters
- Inadequate financial and non-financial recordkeeping
- Embezzlement
- Bribery or corruption
- Improper use of IEA resources
- Conflict of interest

5.2. IEA's Whistleblower Protection Policy contains a procedure for reporting wrongdoings, including any kind of (suspected) Fraud and/or Corruption as described within this document. The internal reporting of wrongdoing is seen as a contribution to improving the functioning of IEA and the desired transparency.

6. Approved Policy

6.1. This policy was developed by the IEA Board of Directors and approved by the IEA Executive Director on 05 March 2024. This policy may only be amended or changed with the approval of the IEA Executive Director.