

# IFRC's 'triple defence' fraud prevention framework:

## Strengthening IFRC's three lines of defence against fraud and corruption in high-risk settings

**IFRC has zero tolerance for fraud and is committed to full transparency and accountability to our partners and the communities we stand with.**

Following investigations into fraud in its Ebola operations, IFRC has significantly strengthened fraud and corruption prevention, detection and investigation in line with industry-best practice in high-risk operations. IFRC is putting

in place a 'triple defence' fraud prevention framework to strengthen its three lines of defence - operations, compliance and internal investigation.

### First line: Strengthening operational management in the field

**T**he first line of defence against fraud and corruption is the emergency operations in which financial transactions occur. Trained, experienced and competent front-line staff supported by robust management processes are the most critical elements to preventing fraud and corruption in high risk settings. New measures at the first line include:

- New surge requirements whereby first-wave operational management and financial officer positions are covered by experienced, senior IFRC staff
- A rapid risk assessment requirement in emergencies that will

trigger cash spending limits for settings considered high risk, thereby materially reducing cash at risk

- Tightened procurement procedures and approval processes

### Second line: Strengthening risk management and compliance

**T**he second line of defence is to ensure that fraud and corruption prevention procedures and policies are in place and appropriately enforced. New measures at the second line include:

- Revised financial controllership oversight tools to improve fraud detection
- Bolstered financial analysis capacity in priority settings to

improve the timeliness of fraud detection

- New systems of control that require high-value transactions to be verified in regional offices prior to payment

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- Compulsory fraud prevention training compulsory for all staff deployed to high risk operations, and as a mandatory element of all emergency response training curricula
- Strengthened background checks of new recruitments in high risk settings
- Strengthened checks and approvals at regional and global levels
- Roll out of a three-year Fraud Prevention Programme (2018/20) for IFRC and National Societies.
- Strengthened oversight at governance level through the creation of an Audit and Risk Commission
- New guidelines on cash disbursements and intra-account transfers to strengthen internal controls on currency trades
- New foreign exchange risk management policy to further extend controls.

## Third line: Establishing and empowering a proactive and independent internal audit function

**T**he third line of defence to prevent fraud and corruption is to support and strengthen proactive and independent investigations of high risk operations. Measures at the third line include:

- Increased investment in IFRC's internal investigation function, sitting within the Office of Internal Audit and Investigations that reports directly to the Secretary General
- Early deployment of auditors to high risk emergency operations
- Roll out of a new whistleblower protection policy

**If you are concerned about fraud in a specific humanitarian operation please contact:**

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