

Whistleblower Procedures for IFAC's Donor-Funded Programs

IFAC receives funds from donors for the Professional Accountancy Organization Capacity Building Program (PAOCB Program).¹ In line with the commitment to donors to uphold high standards of ethical, moral and legal business conduct, this Whistleblower Procedures for the PAOCB Program aims to provide an avenue for IFAC staff, program participants, and other stakeholders to report any concerns about donor-funded work conducted under the program. This includes, but is not limited to, professional accountancy organizations that provide or receive benefits; consultants; donor organizations; and third party service providers.

A whistleblower is a person who reports a suspicion of information or activity that is deemed illegal or unethical or in violation of policies relevant to the PAOCB program. If anyone has an allegation that involves possible fraud, corruption, collusion, coercion or obstruction in regard to donor-funded work conducted under the PAOCB Program, this policy should be used to address these concerns. Such concerns include:

- Misappropriation of funds
- Contract, grant, or procurement fraud
- Altering documents
- Falsifying signatures
- Fake invoicing
- Staging of fake events or workshops; travel / time and attendance fraud
- Providing false information
- Unauthorized disclosure of confidential information
- Theft of funds or assets
- Cronyism or nepotism

Expolink

IFAC has contracted with Expolink, an impartial third-party vendor, to handle all whistleblower services for the PAOCB Program.

Operating 24 hours a day, 365 days a year, Expolink collects information in order to enable the PAOCB Program Oversight Committee to action any relevant reports. All information can be collected anonymously and confidentially at your request, and is only reported to authorized recipients.

¹ In 2014, IFAC and the UK Department for International Development (DFID) entered into an agreement to develop professional accountancy organizations (PAOs) in emerging economies. Under the agreement, DFID is providing £4.935m to IFAC over seven years to strengthen PAOs in at least ten DFID focal countries.



There are three reporting channels: telephone, web reporting and email. Please note, if the issue is time-sensitive and requires an immediate response, please report via the toll-free telephone number.

1. Report by Telephone

[Please click here to access Expolink's list of toll-free telephone numbers.](#)

To file an allegation via the telephone, you can call the international Freephone number to speak to one of Expolink's highly trained and experienced call handlers. You will initially be greeted in English, however should you require it, Expolink has access to live interpreters in over 200 languages.

The Expolink representative will take you through a carefully crafted process, and will ask questions in order to gather as much detail about the problem as possible. This will assist IFAC with any potential investigation.

At the end of the call, the Expolink representative will provide you with a summary of your discussion, detailing his/her understanding of the report to ensure accuracy and a clear understanding of the issue(s) raised. The representative will also provide you with a unique reference number and help you set up a password, which will allow you to follow up, check on feedback or submit additional information.

Be assured that you can remain totally anonymous. Any contact information that you choose to provide will not be forwarded without your specific permission to do so.

2. Report Online

wrs.expolink.co.uk/ifac

Expolink provides a safe, secure, user-friendly and multi-lingual web reporting mechanism. This dedicated link has been created solely for the purposes of submitting reports on the PAOCB Program. As with the report by telephone, you have the choice to remain totally anonymous; Expolink does not store or track IP addresses. The report will also be kept confidential.

Clicking the link above will direct you to the Whistleblowing web reporting tool, where you can create a new report or check for feedback on any reports previously made. When you submit a report, the system will provide you with a unique reference number.

The reporting web pages guide you through the reporting process and explains why specific information is required. Supporting documents, including photographs, audio or other media, can be uploaded and attached to the report. Once the report is complete, you will be able to download a copy for your personal reference.

Should you wish to provide additional details, ask questions, or raise concerns following submission of the report, you can do so by logging back into the website, or by calling or emailing Expolink and citing your personal reference number.



3. Report by Email

IFACDevelopment@expolink.co.uk

You may make a report to the above email address. Please include as much detail as possible to aid in any investigation that may occur. You may attach supporting documents as needed, such as photographs, audio, or other media.

Safeguards

IFAC will not harass or retaliate against any person for making a report through Expolink.

What Happens after the Report is Made?

Reports will be sent to a specified member of the PAOCB Program Oversight Committee who, in consultation with IFAC and DFID, will determine the action taken based on the nature of the concern. IFAC and DFID will receive copies of the reports. The PAOCB Program Oversight Committee shall receive information on each report of concern and follow-up information on actions taken.

If you choose to identify yourself, the amount of contact between you and the person or persons investigating the concern will depend on the nature of the issue and the clarity of information provided.