



# Anti-Corruption Regulation

October 2024

## General information

Approved by	Approved by the Executive Board in consensus with the Management Council
Approved on	30 October 2024
Version	1
Binding for	All member associations of SOS Children's Villages International (ordinary members), including their affiliated entities; the members of their governing bodies; and their employees and others working for them or on their behalf and SOS Children's Villages International, including its affiliated entities; the members of its governing bodies; and its employees and others working for it or on its behalf
Based on	Good Management and Accountability Policy (approved as Good Management and Accountability Quality Standards)
Replaces	Anti-Fraud and Anti-Corruption Regulation (approved as Anti-Fraud and Anti-Corruption Guideline)
Further information	<a href="#">Anti-Corruption workspace</a>
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If you have any general questions about this regulation, please contact: [integrity@sos-kd.org](mailto:integrity@sos-kd.org).






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## Policy framework

The SOS Children's Villages policy framework has three levels of binding rules for member associations and SOS Children's Villages International. They build a hierarchy, starting with foundations as the highest, followed by policies and finally, regulations. More information: [SOS Children's Villages International Policy Documents](#)

 Foundation	 Policy	 Regulation
Foundations are the highest constitutional and fundamental documents, establishing basic norms and legal obligations.	Policies define guiding principles and minimum requirements for members based on the norms and obligations established in foundations.	Regulations provide further detail (e.g. procedures and processes) on how to fulfill the minimum requirements and obligations defined in policies or foundations.
Approved by the General Assembly	Approved by the General Assembly	Approved by the Executive Board in consensus with the Management Council

**Legally binding** rules of a regulation constitute the minimum requirements to be implemented and applied by each member association and SOS Children's Villages International. Subject to applicable national laws, member associations or SOS Children's Villages International can apply a stricter standard, but they cannot go below the minimum requirements. Each member association and SOS Children's Villages International are obliged to notify the CEO in the event one or more rules of the regulation contravene applicable national laws and they must mitigate the consequences by proposing alternative solutions to ensure compliance. The breach of a legally binding rule entails consequences, depending on the gravity of the breach. This includes disciplinary measures for employees, suspension/termination of governing body membership or suspension/expulsion of federation membership. Legally binding rules are phrased as **"must"** requirements.



# General provisions

## 1. Mission

- 1.1. SOS Children's Villages does not tolerate corruption and consistently works to eradicate it in all its programmes and operations. SOS Children's Villages is committed to implementing and maintaining robust systems and processes to minimize risks of corruption across all organizational levels.
- 1.2. Anti-corruption efforts ensure that every action taken is in the best interest of the children, young people and families in our programmes and that all funds are used for their intended purpose.
- 1.3. All employees and any other individuals working for or on behalf of SOS Children's Villages must safeguard the funds and assets for which they are responsible and maintain the highest standards of integrity, ethical conduct and professionalism.

## 2. Purpose

- 2.1. The purpose of this regulation is to establish clear requirements for preventing, detecting and responding to corruption within SOS Children's Villages International, including operations run by it, and all member associations of SOS Children's Villages International (collectively referred to as "SOS CV" throughout this document). This regulation considers the organizational context of a global federation as well as international standards. The standards set out in this regulation must be implemented at all levels of the organization.

## 3. Scope

- 3.1. This regulation is applicable to all SOS CV entities and to all individuals working for SOS CV or on its behalf in any capacity, across all levels and at all times. Individuals to whom this regulation applies are collectively referred to as "covered individuals" throughout this document. Covered individuals include, among others, members of supervisory and executive bodies (such as national supervisory boards, national executive boards, national executives, the International Senate, the Management Council and the Executive Board of SOS Children's Villages International), staff, volunteers, interns, and external partners such as consultants, suppliers and implementing partners.
- 3.2. All SOS CV employees with staff responsibilities, referred to as "supervisors" throughout this document, must ensure the effective implementation of this regulation, promote it in all aspects of their work, hold themselves and others accountable, and create an environment in which good conduct and trust can flourish.
- 3.3. Any additional requirements imposed by donors beyond the scope of this regulation must be immediately communicated to the Anti-Corruption and Asset Protection Unit at the International Office of SOS Children's Villages International.
- 3.4. Failure to comply with this regulation may result in disciplinary actions up to and including termination of employment, removal from a board or another governing body, or being reported to relevant governmental authorities, depending on local laws.
- 3.5. SOS CV core values of commitment, trust, courage and accountability must guide all actions, decisions and relationships in fighting against corruption.



# Key principles

## 4. Definition

SOS CV defines corruption as “abuse of entrusted power for private gain<sup>1</sup>”.

## 5. Examples of corrupt practices

Corrupt practices that are prohibited under this regulation include but are not limited to the following (see the annex for definitions):

- |                       |                              |                       |
|-----------------------|------------------------------|-----------------------|
| - abuse of discretion | - extortion                  | - nepotism            |
| - bribery             | - favouritism                | - sexual corruption   |
| - coercion            | - fraud                      | - terrorist financing |
| - collusion           | - kickbacks                  | - theft               |
| - cronyism            | - misappropriation of assets | - any other form of   |
| - embezzlement        | - money laundering           | financial crimes      |

## 6. Proactive involvement

- 6.1. All covered individuals must be proactively involved in implementing this regulation. Covered individuals must lead by example, adhering to and promoting this regulation in their own activities, activities of staff under their supervision, and, when feasible, in activities of third parties with whom they engage.

## 7. Conflicts of interest

- 7.1. A conflict of interest occurs when private interests interfere - or appear to interfere - with the interests of SOS CV and the fulfilment of official duties. All covered individuals must identify and disclose any actual or potential conflict of interest related to their work without delay, in writing, to the relevant line manager or board chair (for board members) and Human Resources. Any changes in a disclosed conflict of interest must be reported immediately.
- 7.2. Line managers or board chairs (for board members) are responsible for managing, mitigating or escalating conflicts of interest to the next hierarchical level. Managing conflicts of interest may include, for example, adjusting roles and responsibilities, excluding individuals from decision-making processes and maintaining records of all disclosures.

## 8. Protection against retaliation

- 8.1. In accordance with the Code of Conduct Regulation, SOS CV must protect anyone who reports allegations of corruption in good faith or who refuses to participate in activities that violate this regulation.

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<sup>1</sup> Transparency International, <https://www.transparency.org/en/what-is-corruption>.



## **9. Acceptance of gifts**

- 9.1. Gifts, hospitality, travel and entertainment, referred to as “gifts” throughout this document, must not be accepted from vendors and suppliers or as a reward for work performed on behalf of SOS CV.
- 9.2. The acceptance of gifts offered with the intention of influencing someone, causing them to improperly exercise a function or activity, or obtaining an unauthorized benefit is prohibited. Any such inappropriately offered gifts must be immediately reported to the line manager in writing.
- 9.3. The acceptance of gifts of a symbolic nature and value, given as a token of gratitude or local custom, is not seen as corruption under this regulation. Such symbolic gifts can be accepted only on behalf of the organization and never as a personal gift.

## **10. Facilitation payments**

- 10.1. Facilitation payments (unofficial payments made to speed up routine government actions) are prohibited under this regulation.

## **11. Off-book transactions and secret accounts**

- 11.1. Off-book transactions and maintenance of secret accounts that are not reflected in financial records are prohibited under this regulation.

## **12. Sanctions compliance**

- 12.1. SOS CV must comply with all sanctions laws and any other restrictive measures to which it is subject. SOS CV must comply with all sanctions applicable to individuals or entities and must not engage in transactions that could violate applicable sanctions. SOS CV entities with third-party relationships must ensure continuous compliance with sanctions laws when establishing and maintaining relationships with any counterparty.

## **13. Anti-money laundering and counter-terrorist financing (AML/CTF)**

- 13.1. Covered individuals must adhere to AML/CTF principles and standards (outlined in the Sanctions Compliance, Anti-Money Laundering and Counter-Terrorist Financing user guide) and apply checks and controls to prevent SOS CV from being exploited for criminal activities.
- 13.2. Covered individuals who authorize, establish or maintain relationships with third parties must identify and mitigate money laundering or terrorist financing risks in their areas of responsibility and be familiar with the forms in which these risks might occur in their operations.

# **Anti-corruption management system**

## **14. General provisions**

- 14.1. SOS CV must follow a structured federation-wide approach to anti-corruption. SOS CV must establish, implement, maintain, and continually review and, where necessary, improve an anti-corruption management system meeting the requirements of this regulation.
- 14.2. The anti-corruption management system must be reasonable and proportionate. It must include measures to prevent, detect and respond to corruption (see subsections 15–17 below) that are supported by leadership commitment and clearly defined roles and responsibilities.



14.3. All SOS CV entities must implement the anti-corruption management system within their areas of responsibility and provide adequate resources to ensure its effectiveness.

## 15. Corruption prevention

15.1. Corruption prevention is a priority within the anti-corruption management system. The development of prevention measures must follow a risk-based approach, which requires proactive implementation, maintenance and continuous improvement. Corruption prevention includes but is not limited to:

- **Corruption risk management:** All SOS CV entities must conduct annual corruption risk assessments, ideally as part of an overall risk management, to develop and implement efficient and cost-effective mitigation plans. This includes assessing the impact of the risk mitigation plans.
- **Training and awareness raising:** All SOS CV entities must conduct regular trainings to raise awareness of corruption and related risks and to support employees in understanding this regulation.
- **Policies, regulations and procedures:** All SOS CV entities must develop robust anti-corruption policy documents and procedures that are consistent with this regulation.
- **Dissemination and communication:** To set the tone and proactively support anti-corruption within SOS CV, all SOS CV entities must communicate anti-corruption messages frequently and disseminate this regulation and the elements of the anti-corruption management system.
- **Monitoring and evaluation:** All SOS CV entities must continuously monitor, evaluate and continually improve their anti-corruption measures to ensure effectiveness and impact.

## 16. Detection of corruption

16.1. Covered individuals must actively detect and report corrupt practices. Detecting corruption includes but is not limited to:

- **Reporting:** Anyone who knows about a violation of this regulation must report it via the secure whistle-blowing channel maintained by the International Office (or equivalent system at the regional or national level) or by contacting the relevant line manager or, if the line manager might be implicated, a manager at the next level of the organization.
- **Speak-up culture:** All SOS CV entities must promote an open and trust-based dialogue. Employees can raise concerns and ask for clarity on what constitutes corruption by contacting their line manager, their anti-corruption focal point, their national director, the international director of their region or the Anti-Corruption and Asset Protection Unit at the International Office.
- **Internal control systems:** All SOS CV entities must implement internal controls to prevent and detect corruption in a way that ensures transparency, accountability and efficiency.
- **Internal audit:** The Internal Audit unit of the International Office will independently audit the implementation of this regulation throughout SOS CV. Internal Audit employees must have unrestricted access to all entities, departments, levels, systems and information sources within SOS CV and are authorized to conduct audits throughout SOS CV to detect corruption and mitigate corruption risks.



## 17. Response to corruption

17.1. All SOS CV entities must take corrective actions when corruption occurs. An incident of corruption is considered confirmed if the allegations are substantiated by authorized investigations. Responding to corruption includes but is not limited to:

- **Incident management:** Suspected corruption incidents must be managed in accordance with the Misconduct Incident Management Regulation.
- **Investigation of allegations:** All allegations of corruption must be treated with utmost seriousness. Investigations of suspected corruption must be conducted in accordance with the Misconduct Investigation Regulation.
- **Actions based on investigations:** Depending on the outcome of the investigation or case review, SOS CV must take disciplinary, administrative or other appropriate actions, such as developing an action plan, to mitigate future corruption risks.

# Roles and responsibilities

## 18. Organizational responsibilities

18.1. National and programme level:

- The ultimate responsibility for implementing this regulation at the national level lies with the national director (or equivalent).
- The national governing body, such as the national board, is responsible for overseeing the implementation of this regulation and must request yearly progress reports.
- The national director (or equivalent) must appoint at least one national anti-corruption focal point, whose duties and responsibilities are listed in the annex to this regulation (see also subsection 201).

18.2. Regional level:

- The international director of the region is ultimately responsible for implementing this regulation within their regional office and for overseeing and monitoring its implementation within member associations and operations run by SOS Children's Villages International in their region.
- The international director of the region must request yearly progress reports from operations run by SOS Children's Villages International in their region.
- The international director of the region must appoint at least one regional anti-corruption focal point, whose duties and responsibilities are listed in the annex to this regulation (see also subsection 201).

18.3. International level:

- The chief executive officer of SOS Children's Villages International is ultimately responsible for implementing this regulation at the International Office and overseeing its implementation within regional offices and operations run by SOS Children's Villages International.
- The chief executive officer of SOS Children's Villages International must request yearly progress reports from the international directors.





- The Anti-Corruption and Asset Protection team at the International Office is responsible for developing federation-wide anti-corruption standards and providing operational support for their implementation.

## **19. Individual responsibilities**

### **19.1.** All covered individuals must:

- act with integrity and in accordance with this regulation at all times
- under no circumstances participate in, tolerate or facilitate corruption at SOS CV
- safeguard all funds and assets for which they are responsible
- comply with controls and procedures to prevent corruption
- report any corruption concerns in accordance with this regulation

### **19.2.** All supervisors must (in addition to the individual responsibilities listed in 19.1):

- lead by example, promote this regulation, set the tone and act as role models based on SOS CV values
- drive and promote the implementation of this regulation and integrate anti-corruption in their areas of responsibility and standard processes
- ensure that all staff reporting to them are aware of this regulation, know their individual responsibilities and receive the necessary training
- take all necessary measures to safeguard SOS CV funds and assets from corruption
- be aware of corruption risks, contribute to annual corruption risk assessments and ensure that corruption risk mitigation measures are in place
- establish strong internal controls to prevent and detect corruption
- keep accurate financial and business records of funds used and decisions made

### **19.3.** Members of supervisory and executive bodies must (in addition to the responsibilities listed in 19.1):

- lead by example, promote this regulation, set the tone and act as role models based on SOS CV values
- take overall accountability for and exercise oversight over anti-corruption at SOS CV
- ensure that adequate financial and human resources are allocated to implement this regulation

## **20. Anti-corruption focal points**

**20.1.** Anti-corruption focal points must coordinate the implementation of this regulation and serve as a point of contact for anti-corruption at their organizational level. Every regional office, member association and operation run by SOS Children's Villages International must appoint at least one anti-corruption focal point. The role of an anti-corruption focal point can be full time or part time and can be combined with another role. For duties and responsibilities, see the annex to this regulation.

**20.2.** Anti-corruption focal points must actively engage in the global SOS Children's Villages Anti-Corruption Network. The purpose of this network is to support the implementation of this regulation, build capacity and promote the exchange of information and best practices related to this regulation.



# Annex

## 21. Duties and responsibilities of anti-corruption focal points

### National anti-corruption focal point

- 1) Advise the national director (or equivalent) and functional departments on anti-corruption matters and implementation of the Anti-Corruption Regulation.
- 2) Coordinate the implementation of the Anti-Corruption Regulation at national level.
- 3) Conduct annual corruption risk assessments.
- 4) Develop and follow up on corruption risk mitigation plans.
- 5) Conduct training and awareness-raising sessions.
- 6) Act as a focal person for anti-corruption and integrity issues for employees.
- 7) Communicate anti-corruption topics in line with the Anti-Corruption Regulation.
- 8) Participate in and proactively contribute to the global SOS Children's Villages Anti-Corruption Network.
- 9) Liaise with the regional office on anti-corruption matters.
- 10) Support the incident management team for corruption incidents.
- 11) Support and coordinate investigations of corruption incidents at national level.
- 12) Participate in a voluntary anti-corruption expert pool or specialized working groups, such as those focusing on training, investigation, corruption risk management or sanctions compliance.

### Minimum qualifications:

- university degree
- fluency in English
- 3–5 years of professional work experience, preferably in a supervisory role
- good organizational and interpersonal skills

Previous experience in anti-corruption, compliance, legal, HR, finance, internal audit, investigation or programme management would be an asset.

### Regional anti-corruption focal point

- 1) Advise the international director of the region and functional departments on anti-corruption matters and implementation of the Anti-Corruption Regulation.
- 2) Coordinate the implementation of the Anti-Corruption Regulation at regional level.
- 3) Conduct annual corruption risk assessments.
- 4) Develop and follow up on corruption risk mitigation plans.
- 5) Conduct training and awareness-raising sessions.
- 6) Act as a focal person for anti-corruption issues for employees.
- 7) Communicate anti-corruption topics in line with the Anti-Corruption Regulation.
- 8) Participate in and proactively contribute to the global SOS Children's Villages Anti-Corruption Network.
- 9) Liaise with the International Office on anti-corruption matters.
- 10) Support the incident management team for corruption cases.



- 11) Support and coordinate investigations of corruption incidents at regional level.
- 12) Participate in a voluntary anti-corruption expert pool or specialized working groups, such as those focusing on training, investigation, corruption risk management or sanctions compliance.
- 13) Oversee, monitor and support the implementation of the Anti-Corruption Regulation in the region.

Minimum qualifications:

- university degree
- fluency in English
- 5 years of professional work experience, including supervisory experience
- good organizational and interpersonal skills

Previous experience in anti-corruption, compliance, legal, HR, finance, internal audit, investigation or programme management would be an asset.

## 22. Reporting channels for corruption incidents

### 1) Online whistle-blowing channel

<https://www.sos-childrensvillages.org/anti-corruption>

Maintained by the Incident Management Team at the International Office

### 2) Email

[misconduct@sos-kd.org](mailto:misconduct@sos-kd.org)

Maintained by the Incident Management Team at the International Office

### 3) Post

SOS Children's Villages International  
Anti-Corruption and Asset Protection  
Brigittenauer Lände 50-54  
1200 Vienna  
Austria

### 4) Line manager or a manager at a higher hierarchical level





# Definitions

Term	Definition
Abuse of discretion	Improper use of judgment or decision-making power.
Accountability	The obligation of an individual or an organization to accept responsibility for their activities and to disclose them in a transparent manner. This includes responsibility for decision-making, money or entrusted property.
Anti-corruption	A term used to designate the range of approaches to combat corruption.
Asset	Anything with an economic value that is owned by an organization or individual.
Bribery	The offer or exchange of money, services or other valuables to influence the judgment or conduct of a person in a position of entrusted power. The benefit does not need to go to the person in question directly; it can go to a spouse, a child, another relative, a friend or even to a political party as a donation.
Coercion	The practice of forcing another party to act in an involuntary manner by use of intimidation, threats or some other form of pressure or force; often used in extortion.
Collusion	A secret arrangement between two or more parties designed to achieve an improper purpose, including improperly influencing the actions of another party.
Conflict of interest	A situation where business, financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for the organization.
Corruption	Abuse of entrusted power for private gain.
Cronyism	The favourable treatment of friends and associates in the distribution of resources and positions, regardless of their objective qualifications.
Embezzlement	Misappropriation of funds or assets legally entrusted to someone in their formal position as an agent or guardian.
Extortion	An act that relies on intimidation, fear and threats to force someone to do something or cooperate.



Facilitation payment	A small bribe made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement.
Favouritism	Biased distribution of resources and positions based on personal preference.
Financial crime	All forms of crime involving the appropriation of money or other assets belonging to an organization to gain a financial or professional advantage.
Fraud	Activity that relies on deception in order to achieve a gain.
Gift	Something given voluntarily, without the expectation of anything in return.
Integrity	Behaviours and actions consistent with a set of moral or ethical principles and standards.
Kickback	A bribe paid retrospectively in return for an improper favour or service.
Management system	A set of interrelated or interacting elements of an organization to establish policies and objectives and processes to achieve those objectives.
Misappropriation of assets	An act in which an employee (or board member) diverts or takes the organization's resources for personal gain.
Money laundering	The concealment of the origins of corruptly obtained money, often by means of transfers involving foreign banks or legitimate businesses.
Nepotism	A form of favouritism involving family relationships in which someone exploits his or her authority to procure jobs or other favours for relatives.
Risk assessment	A systematic process of evaluating the potential risks or hazards that may be involved in an activity or undertaking.
Sexual corruption	Abuse of entrusted power to obtain a sexual favour in exchange for a service or benefit that is connected to the entrusted power.
Terrorism financing	Raising and processing of funds to supply terrorists with resources.
Theft	Dishonestly taking something that belongs to someone else and keeping it.