

Safeguarding Against Financial Abuse Policy

This is an Atlassian Foundation International Ltd and Atlassian Foundation Australia Policy.

- This policy outlines the approach and controls AFIL and AFA undertake to prevent terrorism financing and mitigate against financial abuse.
- If there is a suspicion of a breach of this policy please lodge a report.

1. Purpose of policy

Atlassian Foundation International Limited (AFIL) and Atlassian Foundation Australia (AFA) are committed to taking all reasonable efforts to:

- Ensure that any financial or non-financial resources are not being directed towards Terrorist Activities (defined below); and to
- Mitigate against financial abuse, including fraud, theft, misappropriation, money laundering and the misuse of funds and corruption in the transfer of funds from AFIL or AFA.

This policy outlines the approach and controls AFIL and AFA undertake to prevent terrorism financing and mitigate against financial abuse.

2. Scope of the policy

This policy applies to:

- Foundation Personnel - Directors, Employees, Volunteers, Contractors or Consultants working on behalf of AFIL or AFA.
- Collaboration Partners and grant or gift recipients - organisations operating in a collaborative relationship with AFIL or in receipt of financial or in-kind support from AFIL or AFA.

Roles and responsibilities

Policy Approver	Governance & Compliance Committee and AFIL and AFA Board of Directors
Policy Manager	Operations Manager, Governance
Policy Owner	AFIL and AFA Company Secretary
Policy Participants	Head of Foundation, Operations Director, Governance & Compliance Committee

Definitions

Term	Definition
Financial abuse	The misuse of a charity's resources, whether they are physical assets, funds, time or product. This can take a range of forms, including dishonest use, theft, fraud, bribery and corruption, or even money laundering and terrorist financing.
Terrorist activities	Relates to activities of: <ul style="list-style-type: none"> a person, group or organisation who is listed as a terrorist in a list published by the Australian government^[1], the World Bank^[2] and any government list of the relevant country in which a program or project is located; and organisations and individuals for whom Australia has imposed sanctions under the <i>Charter of the United Nations Act 1945 (Cth)</i> and regulations made under the Act, the <i>Anti Terrorism Act 2001 (Cth)</i>, the <i>Autonomous Sanctions Act 2011 (Cth)</i> or <i>Criminal Code Act 1995 (Cth)</i>.

3. Policy principles

AFIL and AFA are committed to complying with Australian laws, including laws relating to anti-terrorism financing, money laundering or financial abuse.

AFIL and AFA will:

- Promote and implement best practice principles and practices to safeguard against financial abuse.
- Embed this policy within our organisational culture and create awareness in relation to counter-terrorism by distributing and explaining this policy to AFIL personnel and collaboration partners.
- Take all reasonable steps to understand the level of risk it may be exposed to in relation to terrorism financing or money laundering and, where risk is evident, ensure that appropriate precautions are in place.



4. Policy in practice

AFIL and AFA will:

- Assess the risk of terrorism financing, fraud and financial misappropriation:
 - Annually complete the Financial abuse risk assessment
 - As part of its partner and program assessment and due diligence processes, before providing or renewing financial or non-financial support, and where necessary implement additional measures to prevent funds misuse and financial abuse.
- Maintain a list of AFIL Legal obligations for jurisdictions where we work for financial transparency and governance.
- Maintain appropriate internal controls to prevent and detect terrorism financing, fraud and financial misappropriation, including:
 - Mechanism to report and respond to suspicions: Policy - Whistleblowing
 - Internal controls: Guide: Preventing & Managing Financial Abuse
 - Partner financial validation and verification checks AFA & AFIL Process: Partner Due Diligence
- Provide financial support through regulated financial institutions to known entities.
- Maintain detailed records of all financial transactions, including:
 - Review of Audited Accounts

5. Evidence of conformance, monitoring compliance

The Atlassian Foundation Governance and Compliance Committee will monitor and review this policy and associated processes and procedures annually to ensure it meets its objectives.

6. Related documents

Internal policies & guides

- Policy - Risk Management
- Foundation Risk Register
- Policy - Whistleblowing
- Guide: Preventing & Managing Financial Abuse
- AFA & AFIL Process: Partner Due Diligence
- Partner financial validation and verification checks register



- AFIL Legal obligations for jurisdictions where we work
- Review of Audited Accounts

Notes

^[1] Australian government list includes: Consolidated List of the Department of Foreign Affairs and Trade of all persons and entities who are subject to targeted financial sanctions or travel bans under Australian sanctions laws at Consolidated List of Sanctioned Entities; and Attorney-General's list of organisations that plan, finance and carry out terrorist acts at Listed Terrorist Organisations.

^[2] World Bank list of firms and individuals sanctioned under the bank's fraud and corruption policy at World Bank List of Ineligible Firms and Individuals.

