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WWF International Fraud/Corruption Prevention and Investigation Policy

General Policy

WWF International is committed to an effective approach to the management of the risk of fraud and corruption in its activities both at WWF International itself and in all the operations managed directly by it.

WWF International has a zero tolerance principle to fraud and corruption. As an organization that condemns and fights corruption as one of the key drivers of poverty, environmental degradation and bad governance, it requires its own staff at all times to act and comply with its zero tolerance principle by fully conforming to all procedures and policies adopted to prevent corruption and fraud in our offices. All staff and volunteers should therefore be irreproachable in their personal conduct.

Fraud and corruption are an ever-present threat to WWF International's assets and reputation and so must be a concern of all members of staff and volunteers. Where there is any evidence or possibility of fraudulent or corrupt activities, WWF International will deal with it in a firm and controlled manner.

WWF International seeks, at all times, to deal with its employees, volunteers, partners, supporters and suppliers with honesty and integrity. The organization expects these individuals to treat it and each other in the same way.

Behavior that falls short of the required standards is not acceptable. Where such behavior is suspected it will be investigated and, where proven, legal and/or disciplinary action taken.

All staff of WWF International and its field offices (e.g. Programme Offices and other offices reporting into WWF International or its Programme Offices) are tasked with ensuring that appropriate measures are in place to prevent, deter, detect and communicate potential fraud and corruption. This Policy is designed to:

- Define fraudulent and corrupt activities and increase awareness
- Encourage prevention;
- Define standards of personal conduct for the organization;
- Define the responsibilities at different levels;
- Promote and understand methods of detection; and
- Identify a clear pathway for the investigation and reporting of fraud and corruption.

In all cases, if any employee has any concerns as to whether actions may be fraudulent or corrupt, they should first review the issue against the policies set out in the Field Operations

Manual and if the situation remains unclear seek advice from the Chief Operating Officer at WWF International.

Definitions

What is Fraud and Corruption?

The term fraud is used to describe a whole range of activities such as deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. It involves the act of deceit against the organisation in order to obtain a personal or collective advantage, avoid an obligation or cause a loss.

Corruption involves the act of dishonestly obtaining an advantage from a third party by abusing an entrusted power for private gain. Neither fraud nor corruption are restricted to monetary or material benefit, but could also include intangible benefits such as status or information.

It can be seen from the above that fraud covers a wide range of activity including (but not exclusive to):

- Theft of assets
- Misappropriation of funds
- Misuse of the organization's assets (e.g. using WWF vehicles privately without permission)
- Deception (e.g. misrepresentation of qualifications to obtain employment)
- Theft from a partner, customer or supplier
- The theft or misuse of proprietary data
- Theft of Intellectual Property
- Providing favours or money to judges or other government officials to pursue personal or WWF goals
- Providing contracts to third parties for the provider's personal benefit.

Prevention

WWF International seeks to regulate the actions of staff and to ensure that appropriate procedures are in place to prevent fraud and corruption. These procedures include

- Field operations/procedures manuals - both those issued by WWF International or manuals issued for specific offices and in particular
 - travel and expense policies
 - management and control of vehicle usage
 - management and control of the use of consultants
 - ensuring adequate segregation of duties where required
- The personnel procedure/employee handbook

- The employment contract
- Network standards and in particular the standard for recruitment of consultants
- I.T. policies
- Standard contract conditions protecting the use of the WWF logo etc.

Although the WWF International Trustees and the Director General bear overall responsibility for establishing, maintaining and ensuring enforcement of a sound system of internal control, in practice these responsibilities fall directly on line management and many involve all of WWF's employees wherever located, including staff in Programme Offices (PO's) and other field offices reporting to WWF International.

Personal Conduct

WWF employees must have, and be seen to have, high standards of personal integrity. They should not accept or offer gifts, hospitality or benefits of any kind from a WWF third party that might be seen to compromise their integrity or to be benefiting the person offering the service or the recipient personally and/or at the cost of WWF's reputation. However, small gifts with no material value may be received or offered in appropriate situations provided there is no appearance of corruption or conflict of interest (see the Field Operations Manual for guidance in this area)

In particular, it is WWF policy that under no circumstances should any payments or anything of value be made, promised or offered to any government employee in contravention of applicable laws in the relevant country. Furthermore, no assistance, payments or anything of value (monetary or non-monetary) should be made, promised, offered to, or accepted any government employee or official to:

- Influence any official government act or decision;
- To induce any government employee or official to do or omit to do any act in violation of his/her lawful duty;
- To obtain or retain business for, or direct business to any individual or entity.

In addition, all staff should follow the WWF International Code of Ethics at all times and ensure that there is no conflict of interest in their activities. This Code is attached to this document for reference and provides guidance in this area.

The WWF International Chief Operating Officer's Responsibilities

The WWF International Chief Operating Officer has specific responsibility for the promotion of an anti-fraud/corruption environment and is responsible for:

- Providing guidance on the measures to be taken by Directors and Senior Managers in order to implement this policy.
- Arranging for reported incidents of actual or suspected fraud/corruption to be promptly and appropriately investigated in conjunction with the appropriate directors/managers.

- Through these management resources, ensuring that appropriate legal and/or disciplinary action is taken against the perpetrators of actual or attempted fraud or corruption as well as those complicit in such acts.
- Reporting incidents of fraud/corruption to the Director General and Trustees (through the Audit Committee).
- Updating this policy in line with current best practice.

Directors' and PO Representatives' Responsibilities

Each WWF International Director and Representative (in the case of Programme Offices) is responsible within their specific areas of responsibility for the promotion of an anti-fraud/corruption environment. Directors will ensure that:

- This Fraud/Corruption Prevention and Investigation Policy is communicated to all managers and staff and implemented in full.
- Managers and staff have the necessary training in order to comply with their obligations.
- Managers and staff have the necessary “atmosphere” in which to ensure compliance (e.g., there is an understood and accepted “zero-tolerance” rule vis-à-vis fraud/corruption, staff know how and to whom to address their concerns if fraud or corruption is suspected, etc.).
- Reports of suspected fraud and corruption are notified to their superior as appropriate.
- Recommendations for control improvements following any investigations are promptly implemented.

Line Managers' Responsibilities

Line Managers are responsible for:

- Assessing the types of fraud and corruption risk involved in the operations for which they are responsible.
- Ensuring that an adequate system of internal control exists within their areas of responsibility and that these controls are effective.
- Ensuring that all staff reporting to them fully understand the internal control system in place and that they adhere to these control procedures at all times.
- Regularly reviewing these control systems to ensure compliance and to satisfy themselves that the systems continue to operate effectively.

Line managers should be alert to the possibility that unusual events or transactions could be symptoms of fraud or corruption. Managers should ensure that satisfactory controls are in place and be alert to any “red flags” that come to their attention. Particular **examples** of such “red flags” are as follows:

- Unusual or inadequately documented payments.

- Purchases which have not passed through the normal procedure for obtaining estimates.
- Excessive rates of remuneration paid to consultants.
- Regular use of the same consultants (e.g., due to family connections).
- Use of government officials as consultants or the provision of travel grants to government officials.
- Excessive fuel usage for vehicles.
- Sale of assets to third parties which do not follow laid down procedures.

Such activity may be highlighted as a result of specific management checks or be brought to management's attention by a third party. Irregularities may also occasionally come to light in the course of an internal audit or during the annual year-end audit. **Line managers should not however rely on the work of auditors to detect fraud.** The Internal Auditor is always available to offer advice and assistance on control issues.

Internal Audit Responsibilities

Internal Audit is required to give independent assurance on the effectiveness of the processes put in place to manage the risk of fraud or corruption. As part of this role Internal Audit will:

- Review and report on prevention and detection processes put in place by management.
- Make recommendations to improve those processes.
- Lead or assist such investigations when requested by senior management.
- Consider fraud risk in every audit.

Staff responsibilities

Every member of WWF staff has a duty to ensure that the organization's assets and funds are safeguarded and to report immediately if they suspect a fraud has been committed or they see any suspicious acts or events (see investigation section below). In addition they should alert their line manager where they believe that the opportunity for fraud or corruption exists because of weak procedures or the lack of effective oversight. Staff should assist in any investigation by making available all relevant information and by co-operating in investigations (e.g., interviews, provision of documentation, etc)

Investigation of Fraud or Corruption

Reporting Suspected Fraud

Where any member of staff suspects a fraudulent or corrupt act has been or is being committed s/he should immediately report it to any Director. This may be done directly or via the employee's line manager. The Director must then inform the Chief Operating Officer at WWF International who will ensure that the allegation is promptly and appropriately

investigated. If the employee feels unable to report the allegation through these channels then he/she should use WWF International's Whistle Blower Policy to do this (see below).

Investigating Suspected Fraud

It is the Chief Operating Officer's responsibility to ensure that each allegation is appropriately and promptly investigated in accordance with the response plan. The Chief Operating Officer should ensure that the Director General, the Management Team and the Audit Committee are kept aware of developments as appropriate. As a minimum requirement the Chief Operating Officer should report at the end of any investigation of fraud or corruption:

- Details of what has taken place, the loss to the organization (if any), how it was detected and the likely reasons this fraudulent or corrupt act was able to take place.
- Action taken (if any) to deal with the persons involved in the fraud or corruption.
- Action taken to recover lost assets and funds where applicable.
- Lessons learned and actions taken to prevent recurrence of such fraudulent or corrupt activities.

Proven fraudulent or corrupt activity by an employee will be treated as gross misconduct and appropriate disciplinary action will always be taken. ***In any event, whether an outsider or an employee commits the fraud, WWF may also initiate civil action to recover losses.***

WWF Whistle Blower Policy

The whistle blower policy provides a mechanism for the reporting of illegal activity or the misuse of WWF assets while protecting the employees who make such reports from retaliation.

Questionable Conduct. This policy is designed to address situations in which an employee suspects another employee has engaged in illegal acts or questionable conduct involving WWF's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to WWF's auditors, or even an employee's conflict of interest that results in financial harm to WWF but also extends to acts of corruption. WWF encourages staff to report such questionable conduct and has established a system that allows them to do so anonymously if necessary.

Making a Report. If an employee suspects illegal conduct or conduct involving misuse of WWF assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination or retaliation for making such a report in good faith.

Employees can make a report to any of the following WWF International executives at any time: Director General, Chief Operating Officer, or Director of People and Organizational Development. Their names and contact information are available on the WWF Intranet site and at the end of this policy statement. Reports can be made by telephone or in writing. WWF will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling an independent "whistle blower" phone line that will be answered by an outside company. The information provided will be forwarded promptly to WWF for investigation. Callers to the whistle blower hotline may remain anonymous if they wish. The whistle blower phone line and access requirements are set out at the end of this policy which is also on the WWF Intranet site.

All reports received either directly or via the Whistleblowing hotline will be passed to the WWF International Audit Committee, This Committee is independent of WWF International management and reports to the WWF International Board of Directors.

Protection of Employees Who Report Misuse of WWF Assets

No Retaliation. An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any WWF employee is directed to immediately report it to the Director of People and Organizational Development. Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation.

The party conducting the investigation will notify the employee of the results of the investigation.

WWF strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding WWF's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

Jim Leape – Director General +41 22 364 9280

Judy Slatyer – Chief Operating Officer + 41 22 364 9278

Chris Hutton - Director, People and Organizational Development + 41 22 364 9259

Alternative Whistle Blower Phone Line: Please see below the telephone contact numbers for each country for the independent Whistleblower hotline – call charges may be reversed if caller wishes.

WHISTLEBLOWER HOTLINE TELEPHONE NUMBERS

African Countries

Madagascar	0044 1 249 661 808 (collect call)
Mozambique	0044 1 249 661 808 (collect call)
Zambia	0044 1 249 661 808 (collect call)
Zimbabwe	0044 1 249 661 808 (collect call)
Malawi	0044 1 249 661 808 (collect call)
Tanzania	0044 1 249 661 808 (collect call)
Kenya	0044 1 249 661 808 (collect call)
Uganda	0044 1 249 661 808 (collect call)
Rwanda	0044 1 249 661 808 (collect call)
Democratic Republic of Congo	0044 1 249 661 808 (collect call)
Cameroon	0044 1 249 661 808 (collect call)
Gabon	0044 1 249 661 808 (collect call)
Central African Republic	0044 1 249 661 808 (collect call)
Ghana	0044 1 249 661 808 (collect call)
Niger	0044 1 249 661 808 (collect call)
Senegal	0044 1 249 661 808 (collect call)
Cape Verde Islands	0044 1 249 661 808 (collect call)
Mauretania	0044 1 249 661 808 (collect call)
Gambia	0044 1 249 661 808 (collect call)

Africa Telephone Numbers

Asia/Pacific Countries

China	00800 3838 3000
Vietnam	0044 1 249 661 808 (collect call)
Laos	0044 1 249 661 808 (collect call)
Cambodia	0044 1 249 661 808 (collect call)
Thailand	001 800 442 078
Mongolia	0044 1 249 661 808 (collect call)
Singapore	800 4411 140
Papua New Guinea	0044 1 249 661 808 (collect call)
Solomon Islands	0044 1 249 661 808 (collect call)
Fiji	0044 1 249 661 808 (collect call)
Cook Islands	0044 1 249 661 808 (collect call)

Asia Pacific Telephone Numbers

Europe/Middle East Countries**Europe/Middle East Telephone Numbers**

Italy	800 783 776
Belgium	0800 71025
Tunisia (belongs to Europe Prog)	0044 1 249 661 808 (collect call)
Austria	0800 281 700
Romania	08008 94440
Bulgaria	00800 110 44 74
Poland	00800 441 2392
Georgia	0044 1 249 661 808 (collect call)
Azerbaijan	0044 1 249 661 808 (collect call)
Armenia	0044 1 249 661 808 (collect call)
United Arab Emirates	8000 44 138 73

WWF Code of Ethics (updated 2009)

How we behave towards our Mission, Our World, and Ourselves

WWF has a clearly stated [mission and purpose](#). All of our programmes support that mission, and its goals will be more easily reached if the following principles are embraced.

1. We will be global, independent, multicultural and non-party political.
2. We will use the best available scientific information to address issues and critically evaluate all our endeavours.
3. We will, wherever possible, seek dialogue and avoid confrontation.
4. We will build concrete conservation solutions through a combination of field-based projects, policy initiatives, capacity building and education.
5. We will involve local communities and indigenous peoples in the planning and execution of our field programmes, and we will respect their cultural and economic needs.
6. We will maximize our effectiveness by building partnerships with other organizations, governments, businesses and local communities.
7. We will run our operations in a responsible and cost-effective manner, and apply donors' funds according to the highest standards of accountability and transparency.

OUR WORLD

We will at all times seek to minimize the environmental impact (especially any adverse impact) of our activities, and make sure that they always comply with all environmental protection legislation. In our daily lives, both at work and in our private time, we will practice what we preach by doing all we can to reduce pollution and waste, and wherever possible use renewable and recyclable materials. And we will encourage all those with whom we interact to do the same.

OURSELVES

1. **Our behaviour towards each other.** We will at all times respect the rights of our colleagues, welcome the strengths of our differences, enjoy the richness of diversity, treat each other with dignity and respect, encourage teamwork and collaboration, foster an atmosphere of candour and openness, whilst always condemning all forms of discrimination and political manoeuvring.

2. **Our behaviour towards the public at large.** Just as we respect the cultural and ethnic diversity of our colleagues, so we respect the diversity of the peoples of the world. In our dealings outside our organization we will always be honest and open, never discriminate or pre-judge others for cultural, ethnic, religious or political or any other reasons. We will record and respond to criticisms we receive, in order to learn from, and avoid repeating mistakes.
3. **Our behaviour towards governments and organizations.** As a global, multi-cultural organization, we embrace the concept of “better together”; we recognize and encourage cooperation and collaboration with like-minded organizations. While their missions may not be the same as ours, we recognize the validity and value of their goals. At the same time, we maintain our independence and vigorously defend our point of view. We will always share credit with our partner organizations, be they strategic, funding or implementing partners.
4. **Our behaviour towards the media and opinion influencers.** While we recognize and appreciate the value of the world’s media in disseminating our point of view and informing governments, industry and the public at large of our mission and goals, we will always be honest, unambiguous and politically neutral in all contacts with them. We will do all we can to prevent our statements being manipulated or misused in order to support any political, ethnic or religious viewpoints with which we disagree.
5. **Our behaviour towards our corporate partners.** In order to achieve our mission, we recognise the need to engage with the corporate sector and foster active cooperation with sector leaders. We will work with the corporate sector in a professional, open, honest and straightforward way. We will maintain our independence whilst respecting their views and we will challenge and inspire them to move towards a more sustainable future.
6. **Our behaviour towards our suppliers and consultants.** In selecting outside, independent resources, we will at all times be fair, objective and open-minded in our assessment of their abilities. We will not accept favours or bribes, and we will not allow any tokens of appreciation we are offered to affect our judgement. We will not allow family, religious, tribal, political or any other personal connections to influence the award of contracts.
7. **Our behaviour towards our institution.** We will at all times conduct ourselves in a manner which brings credit to WWF and which enhances the efficiency and effectiveness of our organization. We will be careful custodians of the funds placed in our care, managing them with stringent honesty and transparency and constantly seeking the most cost-effective solutions, even at the price of personal inconvenience.
