



Purpose

WWF International has a principle of zero tolerance to fraud and corruption. As an organization that condemns and fights fraud and corruption as one of the key drivers of poverty, environmental degradation and bad governance, it requires its own staff and contractees at all times to respect this principle by fully conforming to all contractual terms, procedures and/or policies adopted to prevent fraud and corruption.

WWF is committed to handle promptly and firmly all allegations of fraudulent or corrupt activities, including investigating thoroughly where necessary, irrespective of whether these activities are attributed to WWF staff or to the contractee. In certain cases, the actions of the contractees may cause WWF, its directors, officers and employees to be liable for these actions. Additionally, these allegations may lead to sanctions (including disciplinary actions up to and including summary dismissal, dismissal of officers, and termination of contract), and legal actions (including civil actions and criminal prosecution).

This Policy is intended to explain the standards of conduct that WWF expects from its contractees with respect to the prevention of fraud and corruption, and to give guidance to its contractees on how to report any conduct that is prohibited under this Policy. **This Policy shall be attached to all agreements with contractees.**

Scope

This Fraud & Corruption Prevention and Investigation Policy ("Policy") applies to all contractees (including their officers, employees, advisors, agents and consultants) who enter into an agreement with WWF-International or any of the WWF offices, and who shall comply with the provisions of this Policy at all times.

In this Policy: "Contractee" means any third party with whom WWF enters into an agreement. Contractee includes (without limitation) grantees, implementing agencies, third party service providers (such as relocation agencies, customs brokers, etc.), consultants, agents, intermediaries, representatives, officials, contractors, suppliers, consultants, brokers, distributors, vendors, partners, lobbyists and activists, and other third parties contracted by, acting for, or providing services to WWF. "WWF-International" means WWF – World Wide Fund for Nature (formerly World Wildlife Fund), a Swiss foundation. "WWF offices" mean the field offices of WWF (e.g. Programme Offices and other offices reporting into WWF or the Programme Offices). "WWF" means WWF-International and WWF offices collectively.

Conduct Prohibited by this Policy

Definitions

Fraud is the act of deceit against the organisation in order to obtain a personal or collective advantage, avoid an obligation or cause a loss.

Corruption is the act of dishonestly obtaining an advantage from a third party by abusing an entrusted power for private gain.

Bribery is the offering, promising, giving, authorizing or accepting of any undue pecuniary or other advantage to, by or for a public officer or for anyone else in order to obtain or retain a business or other improper advantage.

Neither fraud nor corruption are restricted to monetary or material benefit, but could also include intangible benefits.

Examples of fraud and corruption:

- bribery, deception, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, and collusion.
- theft or misuse of assets, proprietary data or intellectual property;
- deception (e.g. misrepresentation of qualifications to obtain employment);
- knowingly misrepresenting the costs, or financial status (e.g., through false financial statements) of an office, a project, an activity, etc., e.g., through falsified documents;

- providing favours or money to judges or other public officials to pursue personal or WWF goals;
- providing contracts to third parties for the provider's personal benefit;
- fraudulent expense reports;
- misstatements of any accounts to any manager or to WWF's auditors;
- paying a kickbacks (where the bribe bribery is paid out of the contract proceeds themselves);
- conflict of interest that results in financial harm to WWF.

Gifts

Contractees should not accept or offer gifts, hospitality or benefits of any kind 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, fraud or conflict of interest.

Contractees' responsibilities

Each contractee has a duty to ensure that the funds provided/granted by WWF are safeguarded and used for the purposes intended by WWF, and to report immediately if they suspect any fraud has been committed or they see any suspicious acts or events (see investigation section below). Contractees should assist in any related investigation by making available all relevant information and by co-operating with investigators (e.g., interviews, provision of documentation, etc)

When working with or on behalf of WWF, contractees must have, and be seen to have, high standards of integrity.

Contractees shall ensure that appropriate measures are in place within their organization to effectively prevent, deter, detect and communicate potential fraud and corruption.

In particular, under no circumstances should any payments or anything of value be made, promised or offered to any government employee in violation of this Policy and 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 from any government employee or official to:

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

Even if it is locally common practice to provide bribes, or if the contractee receives the assurance that the payment is permitted under local laws, any requests to provide an advantage, cash payment, gift or entertainment, or any other behaviour covered by this Policy should be:

- refused, explaining that contractees are prohibited by this Policy and the law from providing the advantage requested; and
- reported as described in this Policy.

Red Flags

It may not be always easy to detect corrupt or fraudulent behaviour. Contractees should take extra care where there are warning signs of fraud or corruption in the contractee's organization. This list is not intended to be exhaustive but it is indicative of these warning signs:

- abnormal cash payments, or lavish gifts being received;
- an individual who never takes time off, or holidays, or insists on dealing with specific contractors himself or herself;
- unauthorized signature of consultant contracts during management's absence;
- unusually high fuel consumption;

- missing documents or records regarding payments, expenses, meetings or decisions.

Reporting

WWF strongly encourages contractees to report concerns regarding or potential violations of this Policy.

■ ***When to raise a concern***

It is not required to have absolute proof of the misconduct to file a report because it may not always be clear whether the conduct in question can be considered as being fraudulent or corrupt. This is why all actual or suspected violations can be reported under this Policy. Reports made in good faith will not be subject to any disciplinary or similar actions even if no wrongdoing is found after investigation. WWF encourages that individuals identify themselves as this may facilitate the investigation. However, reports provided anonymously will also be investigated as necessary. Anonymous reports will be handled with extra care to protect individuals against abusive or false reports.

■ ***How to share a concern***

Contractees should immediately report their concerns to a WWF Director.

If the contractee feels that the issue has not been dealt with appropriately or is unable to report the allegation through this channel then the following persons can be contacted.

- Director General ("DG"), Jim Leape, +41 22 364 9280
- Chief Operating Officer ("COO"), Judy Slatyer, + 41 22 364 9278
- Director, People and Organization Development ("Director POD"), Chris Hutton + 41 22 364 9259

Alternatively, contractees can call the ***whistle blower hotline*** which is operated by an independent third party company, and open 24 hours a day, seven days a week. The reports are taken in full confidentiality and are handled in accordance with this Policy. Where collect call is not available, call charges may be reversed upon request. **The numbers are at the end of this policy.**

Investigation of Fraud or Corruption

All reports made according to this Policy will be passed to the DG, the COO, and the Director - POD, who, promptly upon receipt of the reports, will take appropriate measures based on the nature, scope and seriousness of the allegations. These measures may include initiating an investigation and supervising the conduct of such investigation, and if necessary, consulting with other persons such as the Internal Auditor, the Director - Programme Office Management, General Counsel, as well internal and external advisors (such as legal or tax experts, accountants, etc.).

The Audit Committee, which is independent of the management of WWF-International and reports to the Board of WWF-International, will be informed of all reports of allegations and of WWF International's measures to investigate them. The Senior Management of WWF-International, in coordination with the Audit Committee, is responsible in ensuring that all reports submitted according to this Policy are appropriately addressed.

No Retaliation

WWF strongly disapproves of and will not tolerate any form of retaliation against any person who reports concerns in good faith regarding WWF's operations. Anyone who engages in such retaliation will be subject to appropriate actions as described in section Compliance with this Policy. Any form of retaliation shall be immediately reported to the Director – POD. 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.

Confidentiality and Data Protection

Reports and the identity of the person who filed a report will be handled in confidentiality to the extent possible and in compliance with applicable laws. The reports and the investigation documents will be kept on a legitimate and need-to-know basis.

As part of the investigation and, if applicable, the measures and procedures undertaken subsequently, the following information may be processed: details on the misconduct (e.g. description of the facts and circumstances), personal data on the person making the report (unless the report has been made anonymously) and on the individuals named in the report (e.g. name, contact details, professional details, etc.). Personal information reported under this Policy will be handled in compliance with applicable data protection laws. Where required by local law, individuals will be informed that they have been accused of wrongdoing, and have a right to access and correct their personal data by contacting WWF.

Compliance with this Policy

Compliance with this Policy is important to WWF. WWF encourages contractees to report their concerns if they suspect or become aware of any conduct contrary to this Policy. Any violation of this Policy will be handled appropriately and may result in (i) immediate termination of the agreement with the contractee; (ii) disciplinary actions (up to and including summary termination) against WWF employees; and (iii) immediate dismissal of directors. Additionally, WWF may initiate legal proceedings (e.g. civil action to recover any losses or other damages (including consequential damages), and criminal action). WWF may also be bound by law to report certain allegations even when they are not established.

+44 1 249 661 808 (collect call)

Armenia	Democratic Republic of Congo	Madagascar	Senegal
Azerbaijan	Fiji	Malawi	Solomon Islands
Cambodia	Gabon	Mauretania	Tanzania
Cameroon	Gambia	Mongolia	Tunisia
Cape Verde Islands	Georgia	Mozambique	Uganda
Central African Republic	Ghana	Niger	Vietnam
China (alternative number)	Kenya	Papua New Guinea	Zambia
Cook Islands	Laos	Rwanda	Zimbabwe

Country-specific numbers

Austria	0800 281 700	Poland	00800 441 2392
Belgium	0800 71025	Romania	08008 94440
Bulgaria	00800 110 44 74	Singapore	800 4411 140
China North (Netcom)	00800 3838 3000	Switzerland	0800 56 38 23
China South (Telecom)	10800 441 0078	Thailand	001 800 442 078
Italy	800 783 776	United Arab Emirates	8000 44 138 73