

Anti-corruption policy

WWF Sweden's policy to prevent, detect and respond to fraud, corruption and bribery

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Policy Summary

WWF has a 'no tolerance' policy towards fraud, bribery and corruption. It will always seek to take disciplinary and /or legal action against those found to have perpetrated fraud.

WWF is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

WWF will assess the risks of fraud, bribery and corruption, establish processes and controls to minimize these risks, and regularly review the effectiveness of its control systems.

WWF requires all staff to immediately report any incidents or suspicions of fraud, bribery or corruption to an appropriate manager or through other speak up channels. WWF will not penalize anyone for raising a concern in good faith.

WWF will take all reports of fraud, bribery and corruption seriously, and investigate proportionately and appropriately.

The structure of this policy is following WWF's principles connected to anti-corruption work which is:

Always preventing, never accepting, always informing, always acting!

1. Purpose & scope

WWF has a "no tolerance" policy towards fraud, bribery and corruption and is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery, and corruption to the absolute minimum.

This policy aims to reduce the risk of fraud and corruption trough strong commitment to integrity, ensuring a swift, and thorough response, and so building trust in our supporters and safeguarding our brand.

This policy applies to all activities managed by WWF Sweden and to our board members, employees, and co-contractors, defined as consultants, trainees, staff of organizations engaged by WWF, any person hosted by WWF, suppliers, grant recipients, partners, and their agents.

It complies with the WWF Network Core Standard on the Prevention of Fraud & Corruption[1] for which WWF International is the steward. The policy has been revised to suit Swedish conditions and applies to WWF Sweden (hereafter WWF).

2. Definitions

Fraud: wrongful or criminal deception intended to result in financial or personal gain.

Corruption: the abuse of entrusted power or position for private gain, for example by (but not limited to) government officials.

Bribery: offering, giving, soliciting, or receiving anything of value as an inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. This can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Neither fraud nor corruption are restricted to monetary or material benefit but could also include intangible benefits such as status or information. Examples are, but are not limited to, the following:

- Theft, misappropriation, extortion or embezzlement of WWF's funds or assets.
- Paying a third party to bribe a government official on behalf of WWF.
- Misuse of the organization's assets.
- Misrepresentation of qualifications to obtain employment.
- Abuse of office/position for personal or third-party gain
- Falsified or forged financial or technical (e.g., conservation) records, reports, statements, or invoices.
- Theft or misuse of proprietary data or Intellectual Property
- Inflating receipts to exploit the expenses process.
- Providing favours or money to judges or other government officials to pursue personal or WWF goals.
- Concealment of material facts, such a conflict of interest.

Conspiring, concealing, attempting, or assisting the commission of Fraud or Corruption is to be treated as seriously as the substantive act.

In this Policy, the term "fraud" is used for convenience, but refers to all the above.

[1] WWF Network Core standard - "Prevention of Fraud, bribery, and Corruption".

3. Prevent

WWF employees must declare to abide by, and be seen to have, high standards of personal integrity in accordance with the WWF Sweden Code of Conduct.

WWF board members and staff must make efforts to prevent fraud by complying with all policies related to the use of WWF funds and assets, as reflected in, but not limited to:

a. Procurement of services and goods.
b. Travel, gifts, hospitality, meeting, and expense policies.
c. Engaging consultants and other implementing parties.
d. Conflict of interest.
e. Recruitment.
f. Workplace conduct.

All vendors, contractors, suppliers, grantees, partners and all third parties engaging with WWF must be active, in good standing and authorized to transact business in their country. These parties should be subject to all the necessary due diligence checks, in accordance with the program management, prior to engagement.

All consultants and other WWF funded contracted parties (e.g., project partners) should as part of their agreement with WWF sign a Fraud & Corruption Prevention for Contracted Parties or similar commitment.

Avoiding bribery - Under no circumstances should any payments or anything of value be made, promised, or offered to any contractor, consultant, government employee or official in contravention of applicable laws. No payments or gifts of value should be made, promised, or offered to, or accepted by any government employee or official to influence any official government act or decision; induce a government employee/official to do or omit to do anything in violation of their lawful duty; or to obtain or retain business for, or direct business to any individual or entity.

All gifts issued or received should be managed in line with the Hospitality and Gifts Policy. Justification for hospitality for partners should always be recorded and excessive expenditure avoided.

4. Detect

WWF will maintain strong oversight and controls to aid in the detection of fraud, ensuring processes are effective by reviewing them on a regular basis. All cases of suspicion of fraud should be registered in the project management system at WWF. The register should be handled in a confidential way with restricted access given only to the persons involved in the investigation of the suspicion. The file in the system should include all relevant information connected to the case such as case summary, conclusion, disciplinary action taken (if needed), and other relevant actions taken.

5. Speak up! And respond

WWF is aiming to be a transparent and open organisation and thus encourage board members, staff and co-contractors to report any events of misconduct including fraud. An employee or contracting party who witnesses or suspects a fraudulent act is required to immediately report it to their line manager, Senior Risk and Compliance Officer or Director of Operations.

Suspicions can also be reported by using the WWF Whistleblowing channel “Ethics Point” which can be accessed from the WWF external webpage or from the WWF Intranet. “Ethics Point” is a system that allows the person that reports to be anonymous and can be used to report any events of misconduct. See more information about whistleblowing in the WWF Whistleblowing policy.

WWF strongly disapproves of any form of retaliation or other repercussions against anyone who reports concerns of unethical or illegal conduct in good faith. WWF aim to encourage openness and support anyone staff who raise genuine concerns, even if they turn out to be mistaken. Staff should be advised that if they believe that they have suffered any such treatment, they may raise this as a complaint, and that they may also follow any applicable grievance procedure. No one should be subject to threats or retaliation for reporting suspicions and anyone who subjects a person to this will face disciplinary proceedings.

Respond

WWF is committed to responding quickly and robustly to all allegations and events of misconduct, including fraud. As part of the response plan to any concern raised, WWF must adhere to the following key measures:

- Treat the allegation or incident and all evidence as highly confidential.
- Protect informants from retaliation.
- Treat suspects in line with the principle "innocent until proven guilty."
- Prevent further loss or damage (e.g., stop payments; change signatories etc.).
- Maintain daily functions as best as possible and inform those needing to know if operations must be suspended or changed.
- Inform impacted donors.
- Assure thorough investigation of the facts.

Investigation should be handled swiftly and must be documented in a restricted area of the WWF project management system. More information about the detailed investigation process can be found in the "*Guidelines regarding prevention, detection and response to fraud, corruption and bribery*". In connection to an investigation of the suspicions, WWF will also act to recover lost assets and funds when possible and prevent recurrence by fixing poor controls or processes. WWF will fully meet its obligations to report fraud, bribery, and corruption to third parties (Donors) and to the relevant statutory authorities (Law enforcement) in jurisdictions where it is mandatory.

All information connected to the investigation of the concerns raised will remain confidential and should not be disclosed/discussed with anyone other than those who have a legitimate need to know.

Proven fraudulent activity will be treated as gross misconduct and appropriate disciplinary action will always be taken, up to and including termination of contract. WWF retains the right to take civil or even criminal action to recover losses.

6. Roles, responsibility, and monitoring

The Board bear overall responsibility for assuring that management maintains and enforces sound systems of risk management and internal controls in line with this policy.

The Secretary General is responsible to the Board for the development, follow-up, and improvement of WWF's internal control system. It is also within the secretary-general's responsibility to ensure that all employees have sufficient knowledge of corruption risks through training efforts.

The WWF Sweden Director of Operations is responsible for:

- Reporting allegations to the Director General if deemed necessary;
- Assuring procedures are in place to require staff and co-contractors to read and commit to this Policy;
- Respond appropriately to allegations and incidents; and take legal and/or disciplinary action against perpetrators of actual or attempted fraud as well as those complicit in such acts;
- Investigations are done in line with policy and current Guidelines regarding prevention, detection and response to fraud, corruption, and bribery;
- And funds are made available to assist in investigations and response costs;

WWF mangers must ensure:

- They demonstrate the right "tone at the top," e.g., by visibly supporting this policy, using funds wisely, respecting procurement rules, disclosing conflicts of interest, etc;
- Speak Up reporting mechanisms are readily available to all staff (e.g., publish on office's intranet site, posters in a common work area, presented at meetings);
- Staff know about this policy and are trained to comply with its obligations;
- Controls recommended in audits, reviews or investigations are promptly implemented;
- Co-contractors are informed of and commit to the Policy (i.e. through contracting), and if deemed appropriate receive awareness training;
- Escalate immediately any suspected or actual fraud event as per procedures herein;
- On an annual basis, staff confirm commitment to policy; new staff are inducted on this policy;

All employees are responsible for actively counteracting corruption within their own work and reporting these at the slightest suspicion in accordance with this policy and current *Guidelines regarding prevention, detection and response to fraud, corruption, and bribery*.

Each WWF staff member must fully comply with this policy, including

- Ensure WWF's assets under their control are safeguarded and used in line with policies;
- Report immediately if they suspect a fraud has been committed or if they see weak processes which may provide an opportunity for fraudulent activity;
- Cooperate in any fraud investigation actions (e.g., interviews, provision of documentation);
- Read and commit to this Policy on an annual basis, or as frequently as management directs;
- Complete a Conflict-of-Interest Disclosure on an annual basis and when a new potential conflict of interest arises.

Failure to comply with this policy may lead to disciplinary action, including up to summary dismissal. If you are consultant or co-contractor, failure to comply with this policy shall constitute breach of contract and will result in immediate termination of your agreement with WWF. In addition, such violations may lead to criminal and/or civil action being initiated against you.

Any questions about this policy should be raised with your line manager or Senior Risk and Compliance Officer.

WWF will review this policy regularly and update it to comply with changes in legislation, internal organization, and procedures. Updated versions will be communicated in a timely manner.

If you have questions, please contact:
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