



Core  
Standard

# Prevention of Fraud, Bribery and Corruption

## WWF Network Core Standard

Version 2.0 – May 2021

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**This Network Core Standard was endorsed by WWF Network Executive Team on 20<sup>th</sup> May 2021 and was formally approved by the WWF International Board of Trustees on 21<sup>st</sup> September 2021.**

This Standard is subject to review on a regular basis and at least every 3 years.

### VERSION HISTORY:

Version	Title	Released
V1.0	WWF Operational Network Standard: Prevention of Fraud and Corruption	February 2012
V2.0	Network Standard on Prevention of Fraud, Bribery and Corruption	May 2021

## 1. Purpose & Scope

WWF is a global organization, and our work is subject to the laws of the countries in which we operate. We are committed to observing the laws and regulations that govern our operations and activities. WWF prohibits all forms of fraud, bribery and corruption. We expect our Staff and WWF Offices to work with integrity and be truthful and transparent in interactions with partners, government officials, and other third parties. We will address all allegations of fraud, bribery, or corruption in a swift and thorough manner.

This Standard aims to *reduce the risk of fraud, bribery and corruption; highlight Staff and WWF Offices' responsibilities under this Standard; and provide the support necessary to identify and address these risks.*

To ensure an effective fraud, bribery, and corruption prevention program across the Network, this Standard has been designed to:

1. Ensure all WWF Offices have **an effective fraud, bribery and corruption prevention policy in place**, as described in this Standard.
2. Support WWF Offices efforts to implement appropriate measures to **prevent, deter, detect, report, investigate, and communicate issues of potential fraud, bribery, and corruption.**

This standard is a requirement for all WWF Offices. Compliance with this Standard and local policies and procedures is the responsibility of all WWF Offices and Staff.

## 2. Definitions

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

**Bribe:** means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

**Bribery:** Bribery includes offering, promising, giving, accepting or seeking a bribe.

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

**Facilitation payments:** generally known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example by a government official). Definitions may vary by local law.

**Staff:** All WWF officers, employees, interns, and in some cases volunteers.

**Third-Parties:** Individuals and entities that work with WWF, including but not limited to grantees, consultants, vendors, suppliers, partners, and in some cases volunteers.

### 3. Requirements of all Offices

Every WWF Office must:

1. **Adopt and maintain a local policy and related procedures for all Staff:** Every WWF Office must commit to prevent fraud and corruption in all of its activities. Each WWF Office must have a policy in place which includes, at a minimum, the following:
  - a. Require compliance with all relevant laws and describe the responsibilities of managers and staff at different levels in the prevention of and response to fraud, bribery, and corruption.
  - b. Definition of conduct that constitutes fraud, bribery, and corruption.
  - c. Communicate to Staff that they should not:
    - (a) Give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received.
    - (b) Accept any offer from a third party that they know or suspect is made with the expectation that we will provide a business advantage for them or anyone else.
  - d. Address the following issues: handling facilitation payments; what is permitted and not permitted in relation to gifts and hospitality; political contributions; the importance of keeping accounting records.
  - e. Any additional requirements or prohibitions related to working with government or public officials.
  - f. Information on how to receive additional guidance or report concerns.
  - g. Prohibit retaliation against anyone who in good faith reports potential fraud, bribery, or corruption.
2. Ensure the local policy is available to Staff at all times and that on a regular basis Staff receive a copy of the policy and appropriate training on this subject.
3. Implement appropriate measures to prevent, deter, detect, investigate, and report issues of fraud, bribery, and corruption, which should include, the following:
  - a. **Enact and maintain controls, oversight, and methods of detection.** Offices must maintain strong oversight and controls to aid in the detection of fraud, ensuring processes are effective by reviewing them on a regular basis.
  - b. **Staff Engagement/Communication:** Offices should ensure Staff know how and where to raise issues, concerns and questions related to the policy.
  - c. **Ensure due diligence** is undertaken prior to engagement with third parties including new Staff, partners, third parties, grantees or major donors, to identify risks of poor financial management, as well as to prevent inadvertent financial dealings with sanctioned entities, and terrorist or criminal financing.
  - d. **Include in agreements with third-parties** a commitment to prevent, and a requirement to report, fraud and corruption in their work with WWF.

- e. **Establish access to local reporting channels and Global Reporting Channels** to allow reporting of concerns of fraud and corruption and ensure awareness of and access to them. This includes making available the WWF Global Reporting Channels (see below).
- f. **Escalate concerns in accordance with Speak Up Core Standard** to the Global Reporting Channel as soon as possible, if the complaints relate to a matter of significant fraud or corruption, that have potential to attract global media interest, or which it considers could seriously damage WWF's reputation. The Global Reporting Channels are:

For **WWF US and its reporting offices**: [EthicsPoint](#) or to the WWF-US Senior Director of Enterprise Risk Management.

For **WWF International reporting offices**: [HERE](#) or to the WWF International [Head, Compliance](#).

- g. **Breaches of the Policy**: Staff should be advised that any Staff member who breaches the policy may face disciplinary action.
- h. **Identify clear responsibilities in terms of preventing, reporting, responding to and managing fraud, bribery, and corruption** allegations and issues within the WWF Office. This should include timely and thorough investigations, adherence to statutory and donor reporting requirements, institution of internal controls, recovery of losses, and disciplinary and remedial actions.
- i. **Have a Conflict of Interest Policy** that defines conflict of interest, explains requirements for disclosure and the responsibilities to manage them. Make sure all WWF Board members and all Staff declare and document any conflicts of interest as soon as they arise.
- j. **Monitor compliance** of this Standard, and respond to Network-level requests for updates on its implementation.

## 4. Responsibilities

**WWF Chief Executive Officers and Directors of Country Offices** are responsible for the full implementation of this standard. They also bear overall responsibility for assuring that its management maintains and enforces sound systems of risk management and internal controls in line with this policy. Further, the leaders should:

- Demonstrate the right “tone at the top” by visibly supporting this Standard and demonstrating their individual commitment in both words and actions.
- Ensure that the controls recommended in audits, reviews or investigations are promptly implemented.

**WWF Staff** are all responsible to carry out their work and conduct themselves at all times in such a way as to prevent fraud, bribery and corruption. All WWF employees must be alert to and report any actual or suspected instances of fraud, bribery and/or corruption.

**WWF Network** will monitor and as appropriate report on the compliance with this Standard.

## 5. Review Requirements

This Standard is subject to review on a regular basis and at least every 3 years. Offices should do the same with their local policies.

## 6. Guidance, Support and Other Relevant Standards

For questions on this Standard, contact your Legal Counsel, Head of Finance and Administration Department, or WWF International [Head, Compliance](#).

Network Standards related to this Standard:

- WWF Network [Core Standard on Speak Up](#)

Examples of relevant office policies and guidelines (mandatory for the specified office(s) only):

- [WWF International Policy on Fraud & Corruption](#): Prevention, Detection and Response Policy
- [WWF International Conflict of Interest](#) Disclosure and Management Policy
- [WWF International Investigation Guide](#)

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