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WWF-Norway Fraud Report 2023

Fraud and corruption continue to be taken seriously in WWF. Negative consequences are extensive, affecting local communities and their natural resources both in a short-term and long-term manner. WWF-Norway is committed to transparency in order to uphold trust from all our stakeholders and to ensure funding for our conservation work. In line with the WWF-Norway Fraud/Corruption Prevention and Investigation Policy, this annual report provides the current status pertaining to fraud and corruption allegations potentially involving either WWF-Norway directly, or funds that WWF-Norway has provided, either from the Norwegian government or funds raised from the public.

Work to enhance control and compliance in 2023

In 2021 WWF-Norway used the updated [Network Standard on Prevention of Fraud, Bribery and Corruption](#) to review our WWF-Norway Fraud/Corruption Prevention and Investigation Policy, which contains guidance on preventing and reviewing corruption, including a legal review to confirm we are compliant with the latest legislation in Norway as well. The updated version was finalised and presented to the WWF-Norway Board for review and sign-off in February 2022 and has been used subsequently to guide the work in this area. This policy is subject to review on a regular basis and at least every three years.

In 2023, WWF-Norway has continued to focus on improving its control functions ensuring ongoing enhancement of procedures related to transfer of funds abroad and improved capacity for control of budgets and financial reports.

In all allegations of fraud, whether confirmed or not, WWF-Norway works with network partners to ensure they have reviewed systems and procedures and implement improvements where relevant.

Cases concluded in 2023 – fraud/corruption detected, no funds related to WWF-Norway

Final reporting on a case formally investigated in 2022 concerning fraud in the WWF Kinshasa office in the Democratic Republic of Congo was concluded in early 2023. The investigation found that fraud had taken place over a period from 2017 to 2021 but that no funds related to WWF-Norway or Norwegian funds were impacted. As a consequence of the findings and the related risk assessment, along with the significant time lost for programme implementation severely impacting the ability to deliver results, WWF-Norway decided to phase out DRC from its NICFI programming and agreed with Norad that the phase-out would be concluded by April 2023.

Cases concluded in 2023 – fraud/corruption not detected

A case reported in November 2022 concerning a whistle-blower complaint to WWF-Madagascar from one of their NGO partners against another NGO, alleging duty of care negligence and possible bullying, was formally closed in August as investigations concluded that allegations were false and that there was no breach of agreement.

In March 2023 WWF-Norway received notice that an anonymous complaint had been made against the WWF-Vietnam office in Hue, pertaining to the TV-aksjonen project. The complaint related to allegations around irregularities in procurement processes and use of flawed/inaccurate data collection and violation of information security/copyright. An investigation concluded that there was no evidence for the allegations and the case was closed in October as no breach of agreement was found to have taken place.

Investigations ongoing at end 2023 – conclusions pending

In April 2023 WWF-Madagascar reported that a staff member had reported claims of fraudulent transportation expenses by employees of a partner organisation. WWF-Madagascar launched an investigation that confirmed the allegations. Since then, a Plan of Action has been developed by the



partner organisation to WWF-Madagascar. The purpose of the plan is to facilitate reimbursement of the fraudulent expenditure claims, as well as to improve its financial and administrative management structures and systems. At the same time, an external consultant has been engaged to conduct an independent investigation covering the whole period of the grant support from WWF-Norway. At yearend WWF-Norway is awaiting the investigation report planned to be concluded by the end of December.