



WWF-NORWAY

FRAUD/CORRUPTION PREVENTION AND RESPONSE POLICY

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GENERAL POLICY

This Fraud/Corruption Prevention Policy is for all employees, volunteers, interns, board members etc (“personnel”) at WWF-Norway. All personnel must confirm by signature that they have read this policy.

WWF-Norway is committed to an effective approach to the management of the risk of fraud and corruption in its activities both at WWF-Norway itself and in all the operations managed directly by it. In operations managed by WWF International or other WWF Network partners, they shall similarly implement a Fraud/Corruption Prevention and Investigation Policy.

WWF-Norway 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 personnel 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, as described in the **WWF-Norway Code of Ethics and Conduct** and this policy. All personnel should therefore be irrefragable in their personal conduct.

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

WWF-Norway 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.

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

All personnel of WWF-Norway 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 this policy and, if the situation remains unclear, follow the guidance on reporting.

WHAT IS FRAUD AND CORRUPTION?

Fraud:

The term fraud is used to describe a whole range of activities (see list below). 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.

Fraud covers a wide range of activity including (but not limited to):

- Theft of assets,
- Misappropriation of funds (e.g. divert WWF funds to your own bank account)
- 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,
- Offering, promising or providing favours or money to public officials in pursuit of personal or WWF goals,
- Providing contracts to third parties for the provider's personal benefit,
- Intentional false accounting,
- Intentional misleading reporting

Corruption:

Norway's provisions on corruption and trading in influence are regarded as among the strictest in the world. We refer to extracts from Norwegian law most relevant for fraud/corruption at the end of this policy document.

Corruption involves the act of dishonestly obtaining an improper advantage from a third party for themselves or other persons by abusing an entrusted power in connection with a position, office or commission. Corruption also involves the act of giving someone an improper advantage in connection with a position, office or commission. Neither fraud nor corruption are restricted to monetary or material benefit, but could for example include cash, objects, credits, discounts, travel, accommodation or services.

The prohibition against bribes and trading in influence applies both to the party giving or offering an improper advantage and to the party who requests, receives or accepts such advantage. For the matter to be considered illegal, it is sufficient that a demand or an offer of improper advantage is made.

PREVENTION

WWF-Norway seeks to regulate the actions of personnel and to ensure that appropriate procedures are in place to prevent fraud and corruption. These procedures include:

- WWF-Norway's Code of Ethics and Conduct
- Internal procedures issued by WWF-Norway in particular;
 - Travel and expense policies
 - Purchase policy and delegation framework
 - Ensuring adequate segregation of duties where required
- The employee handbook
- The employment contract
- Network Standards
- Standard contract conditions protecting the use of the WWF logo, etc.

Although the WWF-Norway Board and the Secretary General bear overall responsibility for establishing, maintaining and ensuring enforcement of a sound system of internal controls, in practice these responsibilities fall directly on line management and involve all of WWF's employees wherever located.

PERSONAL CONDUCT

Personnel, shall not, in order to obtain or retain benefits, contracts or employment, offer, promise or give anything of value or an undue advantage to a public official or any third party to influence that person to act or refrain from acting in the relation to his/her duties.

Personnel shall not, in their conduct of work for WWF, request, accept or receive any improper advantage that may influence your decisions.

All personnel must observe the highest standards of honesty and integrity by not abusing their position for personal gain. Abuse of a position would include withholding goods that are due to WWF's programme participants or awarding goods that are not due to programme participants in order to obtain benefits. It also includes accepting, soliciting, requesting or implying expectations of payment, gifts or sexual favours in exchange for awarding benefits, contracts or employment. Any personnel who breaches the policy may face disciplinary action.

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 by any government employee or official in attempt 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.

Any such abuses will be considered acts of gross misconduct and will result in dismissal.

Personnel must not, directly or indirectly, accept gifts except for promotional items of minimal value, see **WWF-Norway Policy for gifts and compensation from third parties** (Annex 2). Other gifts may be accepted in situations where it would clearly give offence to refuse, in which case the gift must be handed over immediately to WWF-Norway and will be regarded as WWF-Norway's property.

Hospitality such as social events, meals or entertainment may be accepted if there is a clear business [or charity] reason. The cost of any hospitality must be kept within reasonable limits.

The above principles also apply in the reverse direction, so that no personnel acting on behalf of WWF may, in their dealings with partners, offer or agree to pay for gifts, hospitality or other expenses that would violate these principles.

Rules and policy for remuneration when personnel is giving presentations, lectures, articles and opinion pieces are also included in the WWF-Norway Policy for gifts and compensation from third parties (Annex 2).

In addition, all personnel should follow the **WWF-Norway Code of Ethics and Conduct** 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.

ROLES AND RESPONSIBILITIES

WWF-Norway Secretary General

The Secretary General bears the overall responsibility for establishing, maintaining and ensuring enforcement of a sound system of internal controls.

WWF-Norway Deputy CEO

The WWF-Norway Deputy CEO 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 managers 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 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 or corruption to the WWF-Norway Leadership Team, WWF-Norway Board and the WWF Network's Global Reporting Channel website or to WWF International Head, Compliance.
- Updating this policy in line with the WWF Network Standard and current best practices.
- Making sure WWF-Norway's managers and Board members sign a "Register of Interest" form once a year (Annex 1).

Senior Management

Each WWF-Norway senior manager is responsible for the promotion of an anti-fraud/corruption environment in the whole organisation. They will ensure that:

- This Fraud/Corruption Prevention and Investigation Policy is communicated to all personnel and implemented in full.
- Personnel have the necessary training to comply with their obligations.
- There is an understood and accepted "zero-tolerance" rule vis-à-vis fraud/corruption, and personnel know how and to whom to address their concerns if fraud or corruption is suspected.
- Reports of suspected fraud and corruption are notified to the Deputy CEO.
- Recommendations for control improvements following any investigations are promptly implemented.

Managers

Managers are responsible for:

- Assessing the types of fraud and corruption risk involved in the operations for which they are responsible.
- Undertaking due diligence prior to engagement with third parties including new personnel, 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.
- Include in agreements with third parties a commitment to prevent, and a requirement to report, fraud and corruption in their work with WWF.
- Ensuring that an adequate system of internal control exists within their areas of responsibility and that these controls are effective.
- Ensuring that all personnel reporting to them fully understand the internal control system in place and that they adhere to these control procedures at all times.
- Regularly reviewing the control systems within their areas of responsibility to ensure compliance and to satisfy themselves that the systems continue to operate effectively.
- Notifying their respective line manager of reports of suspected fraud and corruption
- In respect of government funding, any suspicion of fraud/corruption is to be immediately reported via the correct channels to the government.

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 compensation paid to consultants.
- Regular use of the same consultants (family connections?).
- Use of government officials as consultants or the provision of travel grants to government officials.

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. **Managers should not however rely on the work of auditors to detect fraud.**

Staff

ALL personnel members must confirm in writing that they have read this policy.

All WWF personnel 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 or the Deputy CEO where they believe that the opportunity for fraud or corruption exists because of weak procedures or the lack of effective oversight.

Personnel should assist in any investigation by making available all relevant information and by co-operating in investigations (e.g. interviews, provision of documentation etc.)

REPORTING AND INVESTIGATION OF SUSPECTED FRAUD/CORRUPTION

Reporting a concern is safe. Retaliation against anyone who in good faith reports potential fraud/corruption is prohibited by Norwegian law (See details in the **WWF-Norway Whistleblowing procedure** (Annex 1 in the WWF-Norway Code of Ethics and Conduct). Any employee who engages in retaliation may be subject to disciplinary proceedings.

Where any personnel suspects a fraudulent or corrupt act has been or is being committed, they should immediately report it to line management or any member of the senior management. If the employee feels unable to report the allegation through these channels, then they should follow the WWF-Norway Whistleblowing procedure (Annex 1 in the WWF-Norway Code of Ethics and Conduct).

Important! Allegations against a WWF office which could jeopardize the entire WWF Network's reputation are immediately reported to the WWF-International [Head, Compliance](#) or through the [Global Reporting Website](#). It is the responsibility of the Deputy CEO or the Secretary General to escalate concerns to the WWF International Head, Compliance in accordance with the WWF Network Core Standard Prevention of Fraud, Bribery and Corruption.

INVESTIGATING SUSPECTED FRAUD/CORRUPTION

It is the Deputy CEO's responsibility to ensure that each allegation is appropriately and promptly investigated in accordance with this policy and with the **WWF-Norway Response plan for whistleblowing, complaints and fraud/corruption concerns** (Annex 2 in the WWF-Norway Code of Ethics and Conduct). The Secretary General should ensure that the WWF-Norway Board, WWF International Chief Operations Officer and funding partners are kept aware of developments as appropriate. Matters will be reported to Regulators and the police in accordance with local laws as applicable.

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

EXTRACTS FROM NORWEGIAN LAW MOST RELEVANT FOR FRAUD/CORRUPTION:

Lov om straff (straffeloven), Annen del. De straffbare handlingene, Kapittel 30. Bedrageri, skattesvik og liknende økonomisk kriminalitet

§ 371. Bedrageri

Med bot eller fengsel inntil 2 år straffes den som med forsett om å skaffe seg eller andre en uberettiget vinning

- a) fremkaller, styrker eller utnytter en villfarelse og derved rettsstridig forleder noen til å gjøre eller unnlate noe som volder tap eller fare for tap for noen, eller
- b) bruker uriktig eller ufullstendig opplysning, endrer data eller datasystem, disponerer over et kredittkort eller debetkort som tilhører en annen, eller på annen måte uberettiget påvirker resultatet av en automatisert databehandling, og derved volder tap eller fare for tap for noen.

§ 372. Grovt bedrageri

Grovt bedrageri straffes med fengsel inntil 6 år. Ved avgjørelsen av om bedrageriet er grovt skal det særlig legges vekt på om

- a) det har hatt til følge en betydelig økonomisk skade,
- b) det er voldt velferdstap eller fare for liv eller helse,
- c) det er begått ved flere anledninger eller over lengre tid,
- d) det er begått av flere i fellesskap eller har et systematisk eller organisert preg,
- e) lovbryteren har foregitt eller misbrukt stilling, verv eller oppdrag,
- f) det er ført eller utarbeidet uriktige regnskaper eller uriktig regnskapsdokumentasjon, eller
- g) lovbryteren har forledet allmennheten eller en større krets av personer.

§ 373. Mindre bedrageri

Bedrageri straffes med bot når straffskylden er liten fordi det gjaldt en ubetydelig verdi og forholdene for øvrig tilsier det.

§ 374. Grovt uaktsomt bedrageri

Grovt uaktsomt bedrageri som nevnt i §§ 371 og 372 straffes med bot eller fengsel inntil 2 år.

§ 375. Forsikringsbedrageri

Med bot eller fengsel inntil 2 år straffes den som

- a) ved inngåelsen av en forsikringsavtale fortier eller gir uriktig opplysning om en omstendighet som er av betydning for forsikringsgiveren, eller utviser grov uaktsomhet med hensyn til denne betydningen, eller
- b) i den hensikt å få utbetalt en forsikringssum til seg eller andre, skader eller ødelegger en forsikret gjenstand eller på annen måte fremkaller et forsikringstilfelle.

På samme måte straffes den som med forsett om å få utbetalt en forsikringssum til seg eller andre

- a) uriktig oppgir eller gir det utseendet av at et forsikringstilfelle er inntrådt,
- b) gir en skadeoppgave som står i påtakelig misforhold til skaden, eller på annen måte gir uriktig eller ufullstendig opplysning, eller
- c) oppgir til erstatning en gjenstand som ikke er forsikret, ikke er til eller ikke er skadet.

§ 376. Grovt forsikringsbedrageri

Grovt forsikringsbedrageri straffes med fengsel inntil 6 år. Ved avgjørelsen av om forsikringsbedrageriet er grovt skal det særlig legges vekt på om det

- a) har hatt til følge en betydelig økonomisk skade,
- b) har voldt fare for liv eller helse,
- c) er begått ved flere anledninger eller over lengre tid, eller
- d) er begått av flere i fellesskap eller har et planlagt eller organisert preg.

§ 377. Bedrageriliknende handlinger

Med bot straffes den som uten å oppgi navn og adresse forlater et overnattingssted, serveringssted eller annet sted der en ytelse er mottatt, uten å betale på stedet som forutsatt. Straff etter paragrafen her kommer ikke til anvendelse dersom forholdet går inn under § 373.

§ 387. Korrupsjon

Med bot eller fengsel inntil 3 år straffes den som

- a) for seg eller andre krever, mottar eller aksepterer et tilbud om en utilbørlig fordel i anledning av utøvelsen av stilling, verv eller utføringen av oppdrag, eller
- b) gir eller tilbyr noen en utilbørlig fordel i anledning av utøvelsen av stilling, verv eller utføringen av oppdrag.

Med stilling, verv eller oppdrag i første ledd menes også stilling, verv eller oppdrag i utlandet.¹

§ 388. Grov korrupsjon

Grov korrupsjon straffes med fengsel inntil 10 år. Ved avgjørelsen av om korrupsjonen er grov skal det særlig legges vekt på om handlingen

- a) er forøvd av eller overfor en offentlig tjenestemann eller noen annen ved brudd på den særlige tillit som følger med hans stilling, verv eller oppdrag,
- b) om den har eller kunne ha hatt til følge betydelig økonomisk fordel,
- c) om det forelå risiko for betydelig skade av økonomisk eller annen art, og
- d) om det er registrert uriktige regnskapsopplysninger, utarbeidet uriktig regnskapsdokumentasjon eller uriktig årsregnskap.

§ 389. Påvirkningshandel

Med bot eller fengsel inntil 3 år straffes den som

- a) for seg eller andre krever, mottar eller aksepterer et tilbud om en utilbørlig fordel for å påvirke utøvelsen av en annens stilling, verv eller utføring av oppdrag, eller
- b) gir eller tilbyr noen en utilbørlig fordel for å påvirke utøvelsen av en annens stilling, verv eller utføring av oppdrag.

Med stilling, verv eller oppdrag i første ledd menes også stilling, verv eller oppdrag i utlandet.

Lov om skadeserstatning (skadeserstatningsloven)

§ 1-6. (ANSVAR FOR SKADE VOLDT VED KORRUPSJON)

1. Den som har lidt skade som følge av korrupsjon, kan kreve erstatning fra den som med forsett eller uaktsomhet svarer for korrupsjonen eller for medvirkning til korrupsjonen. Erstatning kan også kreves fra den ansvarliges arbeidsgiver hvis korrupsjonen er skjedd i tilknytning til utføring av arbeid eller verv for arbeidsgiveren, med mindre denne påviser at det er truffet alle rimelige forholdsregler for å unngå korrupsjon og ansvar heller ikke vil være rimelig etter en samlet vurdering av omstendighetene i saken. Lovens § 2-1 nr. 2 og nr. 3, § 2-2 og § 2-3 gjelder tilsvarende.

2. Erstatning skal dekke den skadelidtes økonomiske tap, jf. kapittel 3 og 4.

3. Med korrupsjon menes atferd som nevnt i straffeloven §§ 387 og 389. Dette gjelder uten hensyn til om noen er straffskyldig. Hører den ansvarlige eller dennes arbeidsgiver hjemme i Norge, gjelder ansvaret også om korrupsjonen skjer i utlandet eller skaden oppstår i utlandet.

ANNEX 1 – WWF-NORWAY INTERESTS REGISTER

There is a potential conflict in any situation in which questions might be raised whether a decision was made solely for the benefit of WWF and to advance the cause of conservation, or whether there were competing concerns, most notably gain or favour for an individual associated with WWF, his or her family, or organizations related to such persons.

For instance, the following would present potential conflicts:

- a Department is evaluating a proposal from a consultant who has a close relative or close friend of our staff
- a proposed recipient of an award or stipend is related to someone at WWF
- an employee wishes to serve on the board of a local conservation organization or an advisory committee of a corporate partner
- a staff member who volunteers for another organization is asked by that organization to fundraise
- high party-political activity (ie candidates for election)
- a vendor offers a staff member tickets or merchandise valued at more than NOK 300
- direct investments in a fossil fuel company

These are only a few examples meant to illustrate the concept of possible conflict of interest. In each instance, the situation needs to be disclosed and reviewed *in advance* as described below. Staff members are required to be familiar with both of these policies and are accountable for compliance with them.

WWF-NORWAY

REGISTER OF EMPLOYEE'S INTERESTS

NAME OF EMPLOYEE:		
Connected person or organisation and nature of connection to employee	Name of Organisation	Dates
I confirm I have disclosed any potential conflicts of interest.		
Signature of employee:		

ANNEX 2 – WWF-NORWAY POLICY FOR GIFTS AND COMPENSATION FROM THIRD PARTIES

Gifts, hospitality and expenses

Personnel must not, directly or indirectly, accept gifts except for promotional items of minimal value. Other gifts may be accepted in situations where it would clearly give offence to refuse, in which case the gift must be handed over immediately to WWF and will be regarded as WWF property.

Hospitality such as social events, meals or entertainment may be accepted if there is a clear business [or charity] reason. The cost of any hospitality must be kept within reasonable limits.

The above principles also apply in the reverse direction, so that no personnel acting on behalf of WWF may, in their dealings with partners, offer or agree to pay for gifts, hospitality or other expenses that would violate these principles.

Rules and policy for compensation when personnel are giving presentations, lectures, articles and opinion pieces:

Throughout the year WWF personnel gives a number of talks and presentations at various conferences and institutions. Several other NGOs charge a fee for these presentations, and WWF-Norway are also offered fees on a number of occasions. WWF wants openness and clear guidelines for personnel on this and the following points for decision guidance have been agreed by the Leadership team. Decisions on each individual talk /presentation should be taken in consultation with your line manager.

- Lecture fees: WWF-Norway does not normally charge for giving presentations, but decides on a thematic and strategic priority basis. It is an important means for us to share our messages. However, if a fee is offered, we will accept and the money goes to WWF. WWF will also accept commissioned talks outside a thematic and strategic priority for fees to WWF if they are high enough to warrant the time used. Personnel are not entitled to keep fees privately for work related talks and presentations.
- Gifts: Small gifts like books, flowers or an affordable bottle of wine can be kept by the person giving the presentation, but if the book is of common interest to other personnel in the office it should be shared in the office. Gifts representing a value above 300 NOK should be shared with the organization. Reference is made to the WWF-Norway Code of Ethics and Conduct.
- Travel costs: If possible the organizers of the conference should cover WWFs travel expenses.
- Compensation for articles and opinion pieces written by WWF personnel in their capacity as WWF employees should be paid to WWF-Norway. Personnel are not entitled to keep fees privately for work related articles and opinion pieces.

Compensation for activities outside WWF, i.e. participation in expert groups or on boards outside WWF: if the participation is on behalf of WWF, or representing WWF, the compensation should be paid to WWF-Norway. If the participation is on behalf of yourself as a person – irrespective of employment in WWF – and not representing WWF, the participation is considered private. Personnel with outside engagements like this should consult with their line manager to ensure there is no conflict of interest, and if in doubt – report as a possible conflict of interest (see annex 2 above).

WWF-NORWAY HAS A ZERO TOLERANCE PRINCIPLE TO FRAUD AND CORRUPTION.



Vi jobber for å stanse
naturødeleggelser og skape en
framtid der mennesker lever
i harmoni med naturen.
sammen for naturen wwf.no

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