

WWF-Norway Fraud/Corruption Prevention and Investigation Policy

General 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 staff 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 clearly detailed in WWF-Norway's Code of Ethics (insert link). All board members, staff and volunteers should therefore be irreproachable 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 members of the board, staff and volunteers. 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 staff 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, seek advice from the Conservation Director Programmes or Head of

Finance and Administration at WWF-Norway, or use WWF-Norway's Whistleblowing procedures (insert link).

Definitions

What is Fraud and Corruption?

The term fraud is used to describe a whole range of activities such as deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. 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.

Corruption involves the act of dishonestly obtaining an improper advantage from a third party for himself 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 also include intangible benefits such as status or information.

It can be seen from the above that fraud covers a wide range of activity including (but not limited to):

- Theft of assets,
- Misappropriation of funds,
- 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,

Prevention

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

- WWF-Norway's Code of Conduct (insert link);
- Internal procedures issued by WWF-Norway in particular,
 - Travel and expense policies (insert link);
 - Purchase policy and delegation framework (insert link);
 - Ensuring adequate segregation of duties where required;
- The employee handbook (insert link);
- The employment contract;
- Network Standards and, in particular, the standard for recruitment of consultants

- IT and standard policies (insert link);
- Standard contract conditions protecting the use of the WWF logo, etc (insert link).

Although the WWF-Norway Board and the Chief Executive Officer 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 many involve all of WWF's employees wherever located..

Personal Conduct

WWF employees must have, and be seen to have, high standards of personal integrity. They should not accept or offer gifts, hospitality or benefits of any kind from a WWF third party 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 or conflict of interest.

In particular, it is WWF policy that 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 any government employee or official 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.

In addition, all staff should follow the WWF-Norway Code of 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.

WWF-Norway Conservation Director, Programmes and Head of Finance and Administration's Responsibilities

The WWF-Norway Conservation Director, Programmes and Head of Finance and Administration have specific responsibility for the promotion of an anti-fraud/corruption environment and are responsible for:

- Providing guidance on the measures to be taken by Directors and Senior Managers in order 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 directors/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/corruption to the WWF-Norway Management Team, WWF-Norway Board and the WWF International Chief Operating Officer
- Updating this policy in line with the WWF Network Standard and current best practices.

- Making sure WWF Senior Management and Board members sign a “Register of Interest” form once a year (Annex 2) see [link](#).

The Conservation Director, Programmes, the Head of Finance and Administration, and the Project Administrator meet at least once a month to follow up on possible on-going cases.

Senior Management’s Responsibilities

Each WWF-Norway Director and Head of Department is responsible within their specific areas of responsibility for the promotion of an anti-fraud/corruption environment. They will ensure that:

- This Fraud/Corruption Prevention and Investigation Policy is communicated to all managers and staff and implemented in full. **A copy of this policy must be read, approved and signed by ALL staff members.**
- Managers and staff have the necessary training in order to comply with their obligations.
- Managers and staff have the necessary “atmosphere” in which to ensure compliance (e.g., there is an understood and accepted “zero-tolerance” rule vis-à-vis fraud/corruption, staff know how and to whom to address their concerns if fraud or corruption is suspected, etc.).
- Reports of suspected fraud and corruption are notified to their superior, as appropriate.
- Recommendations for control improvements following any investigations are promptly implemented.

Line Managers’ Responsibilities

Line Managers are responsible for:

- Assessing the types of fraud and corruption risk involved in the operations for which they are responsible.
- Ensuring that an adequate system of internal control exists within their areas of responsibility and that these controls are effective.
- Ensuring that all staff reporting to them fully understand the internal control system in place and that they adhere to these control procedures at all times.
- Regularly reviewing these control systems to ensure compliance and to satisfy themselves that the systems continue to operate effectively.

Line 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 remuneration 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. **Line managers should not however rely on the work of auditors to detect fraud.** The Internal Auditor is always available to offer advice and assistance on control issues.

Staff Responsibilities

A copy of this policy must be read, approved and signed by ALL staff members*.

Every member of WWF staff 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 where they believe that the opportunity for fraud or corruption exists because of weak procedures or the lack of effective oversight.

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

Investigation of Fraud or Corruption

Reporting Suspected Fraud

Where any member of staff suspects a fraudulent or corrupt act has been or is being committed s/he should immediately report it to any Head of Department. This may be done directly or via the employee's line manager.

If the employee feels unable to report the allegation through these channels, then s/he should use WWF-Norway's [Whistleblowing procedures](#) to do this (see Annex 1).

IMPORTANT! Allegations against a WWF Office which could jeopardize the entire WWF Network's reputation are immediately reported to the Chief Operating Officer[†] at WWF International. A response team would then be established to manage the relationships with Donors, media and other stakeholders.

Investigating Suspected Fraud

It is the Chief Executive Officer's responsibility to ensure that each allegation is appropriately and promptly investigated in accordance with the response plan. The Chief Executive Officer should ensure that the WWF-Norway Board and WWF International Chief Executive Officer are kept aware of developments as appropriate. As a minimum

* Existing and new – including temporary staff, partners and hired consultants

† Ms Judy Slatyer - Direct line: +41 22 364 92 78

requirement, the Chief Executive Officer should report at the end of any investigation of fraud or corruption:

- Details of what has taken place, the loss to the organization (if any), how it was detected and the likely reasons this fraudulent or corrupt act was able to take place.
- Action taken (if any) to deal with the persons involved in the fraud or corruption.
- Action taken to recover lost assets and funds where applicable.
- Lessons learned and actions taken to prevent recurrence of such fraudulent or corrupt activities.

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.***

I have read and familiarized myself with the content of WWF-Norway Code of Ethics, WWF-Norway Code of Conduct, the Fraud and Corruption Prevention and Investigation Policy, the Procedures for Whistle Blowing in WWF-Norway, the Interests register and the Policy for Fees for outside activities.

I am also aware that severe breach of these may lead to disciplinary action, up to and including dismissal.

Name:
(Full name of employee or hired consultant)

Date:

Employee's signature:

Annex 1 - PROCEDURES FOR WHISTLE-BLOWERS IN WWF-NORWAY

What is whistle-blowing?

- To be a whistle-blower is to speak up about possible misconduct in the workplace. This includes, among other things, acts of criminal nature, other crimes and violations of the organizations internal rules and / or ethical guidelines. The right to warn is regulated in arbeidsmiljøloven § 2-4 *).

Why is whistle-blowing necessary?

- By getting information about possible misconduct in the organization, the employer can clear up and improve the situation.
- This will ensure that crimes and other misconduct will be avoided in the organization, which can create a better working environment.
- Your information can help the organization achieve this.

Who should you blow the whistle to?

- You can always notify your immediate supervisor, and also other persons in the Management Team.
- You can also notify the union representative (tillitsvalgt), the safety representative (verneombud) or HSE (arbeidsmiljøutvalg), which in turn will take the inquiry to the appropriate organization.
- If the information in any specific case involves the leaders in the organisation, and / or you lack any response from the first given notification, please contact the Chairperson of the WWF-Norway Board (insert link to Board contact info).
- Alternatively, employees can make a report by calling an independent special phone line that will be answered by an outside company – engaged by WWF International for all WWF offices. The information provided will be forwarded promptly to WWF for investigation. Callers to the special hotline may remain anonymous if they wish. The special phone no is: 800 14 870. You will then reach Expolink, which is based in the UK. You may ask for an interpreter if you want to speak in Norwegian.
- You always have the right to notify the relevant matters to public authorities such as Arbeidstilsynet, Økokrim and Konkurransetilsynet, but it is desirable that the warning first be given internally.

In which ways can you blow the whistle?

- You can notify in writing, or orally.
- Oral notification can be given by phone or directly to one of those listed above.
- Written notification can be given by letter, e-mail or fax.
- Notification can be made anonymously, but it is desirable that you provide your identity in order for the organization to investigate as thoroughly as possible. This also ensures the best possible result.

- The whistle-blowers name shall be held confidential, only known for the person(s) in charge of handling the case.

Follow-up of an alert

- As long as the company knows who the whistle-blower is, he/she should always receive feedback as soon as possible about how the issue is being processed.
- As far as possible, he/she should also get feedback on the outcome of the issue. In the case that no misconduct is revealed during the investigation, he/she will also receive feedback about this.
- The whistle-blower is protected from retaliation as a result of the notification given. This is regulated in arbeidsmiljøloven § 2-5 **). Should he/she experience any form of retaliation, he/she should immediately inform the Secretary General, the Head of Administration or the Chairperson of the WWF-Norway Board.
- Any person informed about retaliation will address this urgently.

****)Arbeidsmiljølovens § 2-4. Varsling om kritikkverdige forhold i virksomheten***

(1) Arbeidstaker har rett til å varsle om kritikkverdige forhold i virksomheten.

(2) Arbeidstakers fremgangsmåte ved varslingen skal være forsvarlig. Arbeidstaker har uansett rett til å varsle i samsvar med varslingsplikt eller virksomhetens rutiner for varsling. Det samme gjelder varsling til tilsynsmyndigheter eller andre offentlige myndigheter.

(3) Arbeidsgiver har bevisbyrden for at varsling har skjedd i strid med denne bestemmelsen.

Health and Safety at Work Act §2-4 Whistle blowing in the enterprise

(1) The employee has the right to blow the whistle on misconduct in the enterprise

(2) The employee shall follow an appropriate procedure in connection with such notification. The employee has notwithstanding the right to notify in accordance with the duty to notify or the undertaking's routines for notification. The same applies to notification to supervisory authorities or other public authorities.

(3) The employer has the burden of proof that whistle-blowing has been made in breach of this provision. .

******) Arbeidsmiljøloven § 2-5. Vern mot gjengjeldelse ved varsling***

(1) Gjengjeldelse mot arbeidstaker som varsler i samsvar med § 2-4 er forbudt. Dersom arbeidstaker fremlegger opplysninger som gir grunn til å tro at det har funnet sted gjengjeldelse i strid med første punktum, skal det legges til grunn at slik gjengjeldelse har funnet sted hvis ikke arbeidsgiveren sannsynliggjør noe annet.

(2) Første ledd gjelder tilsvarende ved gjengjeldelse mot arbeidstaker som gir til kjenne at retten til å varsle etter § 2-4 vil bli brukt, for eksempel ved å fremskaffe opplysninger.

(3) Den som er blitt utsatt for gjengjeldelse i strid med første eller andre ledd, kan kreve oppreisning uten hensyn til arbeidsgivers skyld. Oppreisningen fastsettes til det beløp som retten finner rimelig under hensyn til partenes forhold og omstendighetene for øvrig. Erstatning for økonomisk tap kan kreves etter alminnelige regler.

Health and Safety at Work Act §2-5 Protection from retaliation after whistle-blowing

(1) Retaliation against any employee who has blown the whistle in accordance with §2-4 is prohibited. If the employee puts forward information that gives reason to believe that retaliation in defiance of first sentence, it will be taken for basis that such retaliation has occurred unless the employer substantiates otherwise.

(2) Regulation 1 applies corresponding to retaliation against any employee who makes known that the right to blow the whistle according to §2-4 will be exercised, i.e. by providing information.

(3) He/she who has been exposed to retaliation in defiance of regulation 1 or 2, can claim damages for non-economic loss without taking into account the employer's fault. The damage for non-economic loss will be determined to the amount the court of law finds reasonable with regard to the parties' conditions and the circumstances incidentally. Compensation for financial loss can be claimed according to ordinary regulations.

Annex 2 – WWF-Norway “Interests Register”

All Staff: Please review, and direct any questions to the Head of Finance and Administration.

Management Team: Please complete the Interests Register Form that appears at the bottom of this document.

This is the annual reminder of WWF-Norway’s Interests Register policy, which appears below. Please take the time to read this and report as requested. Every member of the WWF-Norway staff is required to be familiar with and in compliance with the Interests Register policy. In addition, senior staff must make annual disclosure, as described below.

What is "Conflict of Interest"?

We have been asked what is meant by "conflict of interest." In short, 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 on 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 football tickets or merchandise valued at more than NOK 300

These are only a few examples meant to illustrate the concept of possible conflict of interest. In some cases, the relationships that implicate our Interests Register policy may also raise issues under WWF’s Outside Activities and Compensation for Outside Work policy (a copy of which is attached). 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. Head of Finance and Administration is happy to answer questions about the policies and any specific situations.

Required Disclosure

All staff. Staff with a potential conflict of interest must make disclosure of the situation and all relevant facts to the Head of Finance and Administration at the earliest possible juncture (and well before any decision is made or expected regarding the particular situation that raises conflicts concerns.)

Management Team. In addition to the on-going obligations of all staff members to disclose potential conflict situations to the Head of Finance and Administration, MT members must execute an "Annual Acknowledgment and Disclosure Statement," a copy of which is attached. **Annual disclosure of relationships and potential conflicts does not relieve staff of the obligation to raise a particular potential conflict when it arises.**

Please direct any questions to the Head of Finance and Administration.

**WWF-NORWAY
REGISTER OF EMPLOYEE'S INTERESTS**

| <i>NAME OF EMPLOYEE:</i> | | |
|------------------------------------------------------------------------------|-----------------------------|--------------|
| Connected person or organisation and nature of connection to employee | Name of Organisation | Dates |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

I confirm these details are correct for the period 01 January 2012 to 31 December 2012

Signature of employee:

Please return to Head of Finance and Administration

ANNEX 3 – WWF-Norway’s Policy for fees for external WWF presentations, lectures, articles, opinion pieces – and remuneration/compensation for activities outside WWF

Throughout the year WWF staff 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 staff on this and the following points for decision guidance have been agreed by the Management team. Decisions on each individual talk /presentation should be taken in consultation with your 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. Staff are not entitled to keep fees privately for work related talks and presentations.
- Gifts: Small gifts like books, flowers or a bottle of wine can be kept by the person giving the presentation, but if the book is of common interest to other staff in the office it should be shared in the library. Gifts representing a value above 300 NOK should be shared with the organization. Reference is made to the Code of Ethics and the Prevention of Fraud and Corruption Policy.
- Travel costs: If possible the organizers of the conference should cover WWFs travel expenses.
- Remuneration for articles and opinion pieces written by WWF staff in their capacity as WWF employees should be paid to WWF-Norway. Staff are not entitled to keep fees privately for work related articles and opinion pieces.

Remuneration 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 remuneration 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. Staff with outside engagements like this should consult with their manager to ensure there is no conflict of interest, and if in doubt – report as a possible conflict of interest (see annex 2 above).