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# WWF OPERATIONAL NETWORK STANDARD

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## PREVENTION OF FRAUD & CORRUPTION

### 1. Background and Purpose:

WWF has zero tolerance to fraud and corruption and is greatly committed to an effective approach to its prevention and proactive management of any associated risks. Fraud and corruption are a threat to WWF's conservation mission, its assets and its reputation.

Therefore, the Operational Committee asked the Operational Standards Group ("OSG") to prepare a Network standard to ensure we approached this issue on a consistent basis Network wide.

The working group appointed by the OSG for this mandate agreed that it was not appropriate to draft a detailed Network standard due to differences in local legislations. Consequently, this standard has been designed to:

1. Ensure that all WWF offices have **a fraud and corruption prevention policy in place**, known and accepted by all their employees, board members and co-contractors<sup>1</sup>, that complements the WWF core values and incorporates the common definition of fraudulent or corrupt activity as described in this standard.
2. Define appropriate measures to put into place to **prevent, deter, detect and communicate potential fraud and corruption**.
3. Provides good policies' **examples** from the Network.

### 2. Standard:

1. Every WWF office must commit to prevent fraud and corruption in any of its activities. As a first step, each WWF office must have a "Prevention of Fraud and Corruption" policy in place that is read, approved and signed by all employees and co-contractors.

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<sup>1</sup> This includes hired consultants, volunteers, interim staff, other organizations' staff hired by WWF or working for WWF funded projects. Any person hosted by a WWF office (i.e. using the office premises) is also concerned.

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2. The safety measures to put in place by each WWF office are the following:
  - a. Clearly define fraudulent and corrupt activities which should cover, as a minimum, the following actions:
    - 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 favors 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.
  - b. Increase awareness, make training mandatory for all staff (existing and new), organize information sessions, and encourage prevention.
  - c. Define standards of personal conduct for the office.
  - d. Define the responsibilities at different levels.
  - e. Promote and understand controls and methods of detection.
  - f. Identify a clear pathway for the investigation and reporting of fraud and corruption, including a whistle blowing policy.
  - g. Provide assurance that there will be no retaliation against well intentioned employees who report questionable activities.
  - h. Make sure each WWF manager and Board member signs a "conflict of interests" statement or a "register of interests" form once a year (example provided on WWF Intranet and shown in Annex 2).

### 3. Responsibilities:

WWF Chief Executive Officers and leaders of WWF's programme offices<sup>2</sup> are responsible for the promotion of a zero tolerance fraud/corruption environment in their office.

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<sup>2</sup> **IMPORTANT NOTE:** WWF International Programme Offices are requested to follow WWF International internal policy on Fraud and Corruption available on WWF Intranet. The same applies to WWF-US Programme Offices.

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In other words, they will ensure that:

- a. A local “Prevention of Fraud & Corruption” Policy is drafted (see point 2. above) and communicated to all employees and co-contractors and implemented in full.
  - b. Staff members<sup>3</sup> and co-contractors read, approve and sign this policy.
  - c. Staff members and co-contractors 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.).
  - d. Clear responsibilities within the office are defined.
  - e. Reports of suspected fraud or corruption against a WWF staff member are immediately notified either:
    - directly to a member of the management, or
    - via a special hotline, to an independent and neutral external company, as appropriate. The information provided will be forwarded promptly to WWF for investigation. Callers to the special hotline may remain anonymous if they wish. The hotline numbers per country are set out in 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<sup>4</sup> at WWF International. A response team would then be established to manage the relationships with Donors, media and other stakeholders.
- f. Recommendations for control improvements following any investigation are promptly communicated and implemented.
  - g. Their office posts a copy of their Fraud/Corruption policy<sup>2</sup> on WWF Intranet.

### 4. Timing:

Offices are expected to start implementing this standard from the **1<sup>st</sup> of July, 2011**. Full implementation is expected for FY13.

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<sup>3</sup> Existing and new

<sup>4</sup> Mr Dominic O’Neill - Direct line: +41 22 364 92 78

### 5. Compliance:

Compliance with issued Operational Network Standards (“ONS”) is reviewed through the ONS compliance process<sup>5</sup>. The Operational Committee will be alerted to any possible areas of non compliance with the present standard.

### 6. Examples of Policies from the Network:

All available on: [WWF Intranet – Operational Standards section](#).

1. WWF International policy on Fraud Prevention and Investigation
2. WWF-US policy on Fraud and Corruption
3. WWF-UK policy on Fraud Prevention and Investigation

### 7. Annexes:

**Annex 1:** Special Hotline Telephone Numbers per country

**Annex 2:** Example of “Conflict of Interest Policy and Form” – WWF-US, and Example of “Register of Interest” form – WWF-UK

*If you have any further questions or wish to share comments, please contact:*

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WWF International  
[dlusti@wwfint.org](mailto:dlusti@wwfint.org)

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<sup>5</sup> The ONS Compliance Process is an ONS audit performed once a year either by Donor NOs, Internal Auditors, Project Finance Analysts, Field Finance Managers or the Manager, Operational Network Standards (depending on which office is audited). Results are compiled and published on WWF Intranet, ONS section.

## **Annex 1: Special Hotline Telephone Numbers per country**

WWF staff members who wish to make a report on suspected fraud or corruption to a neutral and independent company can call the free hotline number of their country (list provided below).

Callers may remain anonymous if they wish.

Note that calls from mobile phones are not free, and charges will vary as per the caller's provider.

**Important:** in their "Prevention of Fraud and Corruption Policy", National Organizations should only mention the number relevant for their country. The list below provides a special hotline number for all countries where WWF is present.

<b>WWF Countries</b>	<b>Free Phone Active</b>	<b>Hotline Number</b>
<b>Australia</b>	Yes	1800 121 889
<b>Armenia</b>	No	0044 1 249 661 808 (collect call)
<b>Austria</b>	Yes	0800 281700
<b>Azerbaijan</b>	No	0044 1 249 661 808 (collect call)
<b>Belgium</b>	Yes	0800 71025
<b>Belize</b>	No	0044 1 249 661 808 (collect call)
<b>Bhutan</b>	No	0044 1 249 661 808 (collect call)
<b>Bolivia</b>	No	0044 1 249 661 808 (collect call)
<b>Brazil</b>	Yes	0800 891 8807
<b>Bulgaria</b>	Yes	00800 110 44 74
<b>Cambodia</b>	No	0044 1 249 661 808 (collect call)
<b>Cameroon</b>	No	0044 1 249 661 808 (collect call)
<b>Canada</b>	Yes	1888 268 5816
<b>Cape Verde Islands</b>	No	0044 1 249 661 808 (collect call)
<b>Central African Republic</b>	No	0044 1 249 661 808 (collect call)
<b>Chile</b>	Yes	123 002 004 12
<b>China North (China Netcom)</b>	Yes	00800 3838 3000
<b>China South (China Telecom)</b>	Yes	10800 441 0078
<b>Columbia</b>	Yes	01800-944 4796
<b>Cook Islands</b>	No	0044 1 249 661 808 (collect call)
<b>Costa Rica</b>	Yes	8000440101
<b>Democratic Republic of Congo</b>	No	0044 1 249 661 808 (collect call)
<b>Denmark</b>	Yes	8088 4368
<b>Ecuador</b>	No	0044 1 249 661 808 (collect call)

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<b>Fiji</b>	No	0044 1 249 661 808 (collect call)
<b>Finland</b>	Yes	0800 116773
<b>France</b>	Yes	0800 900240
<b>French Guyana</b>	No	0044 1 249 661 808 (collect call)
<b>Gabon</b>	No	0044 1 249 661 808 (collect call)
<b>Galapagos</b>	No	0044 1 249 661 808 (collect call)
<b>Gambia</b>	No	0044 1 249 661 808 (collect call)
<b>Georgia</b>	No	0044 1 249 661 808 (collect call)
<b>Germany</b>	Yes	0800 182 3246
<b>Ghana</b>	No	0044 1 249 661 808 (collect call)
<b>Greece</b>	Yes	00800 441 31422
<b>Guatemala</b>	No	0044 1 249 661 808 (collect call)
<b>Guianas</b>	No	0044 1 249 661 808 (collect call)
<b>Guyana</b>	No	0044 1 249 661 808 (collect call)
<b>Honduras</b>	No	0044 1 249 661 808 (collect call)
<b>Hong Kong</b>	Yes	800 930770
<b>Hungary</b>	Yes	06800 14863
<b>India</b>	Yes	000 800 440 1286
<b>Indonesia</b>	Yes	001 803 0441 1201
<b>Italy</b>	Yes	800 783776
<b>Japan</b>	Yes	00531 78 0023
<b>Kenya</b>	No	0044 1 249 661 808 (collect call)
<b>Laos</b>	No	0044 1 249 661 808 (collect call)
<b>Madagascar</b>	No	0044 1 249 661 808 (collect call)
<b>Malawi</b>	No	0044 1 249 661 808 (collect call)
<b>Malaysia</b>	Yes	1800 807055
<b>Mauretania</b>	No	0044 1 249 661 808 (collect call)
<b>Mexico</b>	Yes	01800 123 0193
<b>Mongolia</b>	No	0044 1 249 661 808 (collect call)
<b>Mozambique</b>	No	0044 1 249 661 808 (collect call)
<b>Namibia</b>	No	0044 1 249 661 808 (collect call)
<b>Nepal</b>	No	0044 1 249 661 808 (collect call)
<b>Netherlands</b>	Yes	0800 022 9026
<b>New Zealand</b>	Yes	0800 443 816
<b>Niger</b>	No	0044 1 249 661 808 (collect call)
<b>Norway</b>	Yes	800 14870

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WWF Countries	Free Phone Active	Hotline Number
<b>Pakistan</b>	No	00800 900 44181 OR via UK # 0044 1249 661 808 (collect call via operator only)
<b>Panama</b>	No	0044 1 249 661 808 (collect call)
<b>Papua New Guinea</b>	No	0044 1 249 661 808 (collect call)
<b>Paraguay</b>	No	0044 1 249 661 808 (collect call)
<b>Peru</b>	No	0044 1 249 661 808 (collect call)
<b>Philippines</b>	Yes	1800 1442 0076
<b>Poland</b>	Yes	00800 441 2392
<b>Puerto Rico</b>	Yes	1866 293 1804
<b>Romania</b>	Yes	08008 94440
<b>Russia</b>	Yes	810 800 2058 2044
<b>Rwanda</b>	No	0044 1 249 661 808 (collect call)
<b>Senegal</b>	No	0044 1 249 661 808 (collect call)
<b>Singapore</b>	Yes	800 4411 140
<b>Solomon Islands</b>	No	0044 1 249 661 808 (collect call)
<b>South Africa</b>	Yes	0800 990520
<b>Spain</b>	Yes	900 944401
<b>Suriname</b>	No	0044 1 249 661 808 (collect call)
<b>Sweden</b>	Yes	0200 285415
<b>Switzerland</b>	Yes	0800 563823
<b>Tanzania</b>	No	0044 1 249 661 808 (collect call)
<b>Thailand</b>	Yes	001 800 442 078
<b>Tunisia</b>	No	0044 1 249 661 808 (collect call)
<b>Turkey</b>	Yes	00800 4463 2066
<b>Uganda</b>	No	0044 1 249 661 808 (collect call)
<b>United Arab Emirates</b>	Yes	8000 44 138 73
<b>United Kingdom</b>	Yes	0800 374199
<b>United States</b>	Yes	1877 533 5310
<b>Venezuela</b>	Yes	0800 100 3199
<b>Vietnam</b>	No	120 11527
<b>Zambia</b>	No	0044 1 249 661 808 (collect call)
<b>Zimbabwe</b>	No	0044 1 249 661 808 (collect call)

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## **Annex 2 - Examples of “Conflict of Interest” and “Interests Register” forms**

### **WWF-US Conflict of Interest Policy and Form – 2010**

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**All Staff:** Please review, and direct any questions to the General Counsel’s office.

**Senior Staff:** Please complete the Acknowledgment and Disclosure Form that appears at the bottom of this document by September 10.

#### **Conflict of Interest – 2010**

This is the annual reminder of WWF’s Conflict of Interest policy, which appears below. Please take the time to read this memo and the policy. Every member of the WWF-US staff is required to be familiar with and in compliance with the Conflict of Interest 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.” There is no substitute for reading the policy, which we encourage you to do. But 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 favor 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 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
- € a vendor offers a staff member baseball tickets or merchandise valued at more than \$50

These are only a few examples meant to illustrate the concept of possible conflict of interest. In some cases, the relationships that implicate our Conflict of Interest 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. Margaret Ackerley, David Flickinger, Monica Irvine, and Rachel Howell in the General Counsel’s Office are happy to answer questions about the policies and any specific situations.





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### Required Disclosure

**All staff.** Staff with a potential conflict of interest must make disclosure of the situation and all relevant facts to the President at the earliest possible juncture (and well before any decision is made or expected regarding the particular situation that raises conflicts concerns.) Staff should consult their supervisor and departmental Senior Vice President or Head of Office in preparing the disclosure briefing documents for the President's review. The General Counsel's Office is happy to help.

**Senior staff.** In addition to the ongoing obligations of all staff members to disclose potential conflict situations to the President, senior staff must execute an "Annual Acknowledgment and Disclosure Statement," a copy of which is attached. "Senior staff" is defined for US-based staff as senior specialist and higher, and for field-based staff as director or higher. **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 General Counsel's Office.

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**Annual Acknowledgment and Disclosure Statement Form**  
**To be returned to Maria Subiza by September 10, 2010:**

\_\_\_\_\_ I have read and subscribe to the above Conflict of Interest Policy. To the best of my knowledge, I have no conflicts as described in this policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (please print)

**OR**

\_\_\_\_\_ I have read and subscribe to the above Conflict of Interest Policy. To the best of my knowledge, I have no conflicts as described in this policy, except those noted below or on the attached paper.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (please print)

WWF-US - 2010

**Annex 2 (cont'd) - Examples of “Conflict of Interest” and “Interests Register” forms**

**WWF-UK Register of Interests Form – 2010**

**WWF-UK  
REGISTER OF EMPLOYEE’S INTERESTS**

NAME OF EMPLOYEE:		
<b>Trustee or Connected person (see guidance notes) and nature of connection to employee</b>	<b>Name of Organisation</b>	<b>Dates</b>

I confirm these details are correct for the period 01 July 2009 to 30 June 2010

Signature of employee:

**Please return to Chris Clark in Finance, Panda House**

### TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

Where WWF-UK enters into any material transaction, contract or other arrangement including a grant with any connected person (see below), the amounts involved and the terms and conditions should be disclosed in the notes to the accounts.

Employees' remuneration under contracts of employment is exempt from this requirement.

Transactions directly or indirectly involving WWF-UK Trustees personally or persons with a family or business connection with them should always be regarded as material; the fact, the name of the recipient and the source and amount must be disclosed in a note to the accounts.

### CONNECTED PERSONS

Connected Persons are persons who at any time between 1<sup>st</sup> July 2008 and 30<sup>th</sup> June 2010 are or were:

- (a) Trustees of WWF-UK;
- (b) Persons who hold or held the title to property or investments of WWF-UK;
- (c) Donors of material assets to WWF-UK;
- (d) Any child, parent, grandchild, grandparent, brother or sister of any person mentioned in (a) to (c);
- (e) Any officer, employee or agent of WWF-UK or WWF-UK Trading Limited
- (f) The spouse or civil partner of any person mentioned in (a) to (e);
- (g) Any person carrying on business in partnership with any person mentioned in (a) to (f)
- (h) Any firm or institution, controlled by one or more persons when taken together, mentioned in (a) to (g)
- (i) Anybody corporate in which any "connected person" mentioned in (a) to (h) has a substantial interest, or in which two or more such persons taken together have a substantial interest.

WWF-UK - 2010