



Fraud & Corruption: Prevention, Detection and Response Policy

WWF International Offices

Version 2.1 December 2025

Owned by:	Senior Director, Accountability, WWF International
Versioning controlled by:	WWF Int Accountability Department, compliance@wwfint.org
Read in conjunction with:	Resources in section 6
Version History:	V 1.0 August 2018
	V 2.0 March 2020 (Changes made include: Due diligence to be conducted prior to engagement with all third parties; gifts & hospitality guidance; offices to develop internal case management logs; introduction of incident reporting template; actions relating to an investigation to be documented; adherence to donor reporting requirements; disciplinary procedures to be in line with Workplace Conduct Policy)
	V 2.1 December 2025 (Updates to links and titles, reflecting organisational changes)

1. Purpose and Scope

WWF has a '**no tolerance**' policy towards fraud, bribery and corruption and is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. 'No tolerance' means that substantiated cases amount to gross misconduct.

This policy aims to reduce the risk of fraud and corruption through strong commitment to integrity, ensuring a swift, and thorough response, and so building trust in our supporters and safeguarding our brand.

This policy applies to all activities managed by WWF International and the offices it directly manages (the "Offices"), and to their employees and co-contractors, defined as consultants, volunteers, staff of organizations engaged by WWF, any person hosted by a WWF office, suppliers, grant recipients, partners and their agents.

It complies with the WWF Network Standard on the Prevention of Fraud & Corruption.

2. Definitions

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

Bribery: offering, giving, soliciting, or receiving anything of value as an inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. This can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

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

Neither fraud nor corruption are restricted to monetary or material benefit but could also include intangible benefits such as status or information. Examples are, but are not limited to, the following:

- Theft, misappropriation, extortion or embezzlement of WWF's funds or assets.
- Paying a third party to bribe a government official on behalf of WWF.
- Misuse of the organization's assets (*e.g. non-permitted, private use of WWF vehicles*)
- Misrepresentation of qualifications to obtain employment.
- Abuse of office/position for personal or third party gain.
- Falsified or forged financial or technical (*e.g., conservation*) records, reports, statements or invoices.
- Theft or misuse of proprietary data or Intellectual Property.
- Inflating receipts to exploit the expenses process.
- Providing favours or money to judges or other government officials to pursue personal or WWF goals.
- Concealment of material facts, such a conflict of interest – see separate Conflict of Interest policy.

Conspiring, concealing, attempting or assisting the commission of Fraud or Corruption is to be treated as seriously as the substantive act.

In this Policy, the term "fraud" is used for convenience, but refers to all the above.

3. Policy

3.1 We prevent, and conduct ourselves with integrity

WWF employees must declare to abide by, and be seen to have, high standards of personal integrity in accordance with the [WWF International Staff Code of Conduct](#).

All staff must make efforts to prevent fraud by complying with all policies related to the use of WWF funds and assets, as reflected in, but not limited to:

- Procurement of services and goods.
- Travel, gifts, hospitality, meeting, and expense policies.
- Vehicle usage policies.
- Engaging consultants and other implementing parties.
- Conflict of interest.
- Recruitment
- Workplace conduct

All vendors, contractors, suppliers, grantees, partners and all third parties engaging with WWF must be active, in good standing and authorized to transact business in their Country. These parties should be subject to screening, and all the necessary due diligence checks prior to engagement.

All consultants and other WWF funded contracted parties (e.g., project partners) should as part of their agreement with WWF sign a Fraud & Corruption Prevention for Contracted Parties (see link [here](#)) or similar commitment.

Avoiding bribery: Under no circumstances should any payments or anything of value be made, promised or offered to any contractor, consultant, government employee or official in contravention of applicable laws. No payments or gifts of value should be made, promised, or offered to, or accepted by any government employee or official to: influence any official government act or decision; induce a government employee/official to do or omit to do anything in violation of their lawful duty; or to obtain or retain business for, or direct business to any individual or entity

All gifts issued or received should be managed in line with the Hospitality and Gifts Policy and a register maintained locally for complete transparency. Justification for hospitality for partners should always be recorded and excessive expenditure avoided.

Offices can develop their internal gifts and hospitality policy to be in line with local legislation and other cultural parameters but should ensure that it is in tandem with the WWF International Policy.

3.2 We encourage detection

Offices will maintain strong oversight and controls to aid in the detection of fraud, ensuring processes are effective by reviewing them on a regular basis. A schedule of fraud and corruption cases should be maintained, together with other compliance related matters. Case summaries, conclusions, disciplinary action taken, and other actions should be recorded.

3.3 We escalate issues immediately

WWF is committed to responding quickly and robustly to all allegations and events of misconduct including fraud. An employee or contracting party who witnesses or suspects a fraudulent act is required to immediately report it to their Country Director and/or WWF

International, either via their line manager, or through the channels noted in our “Speak Up” Policy which also includes anonymous reporting mechanisms.

Country Directors are required to ensure all concerns are escalated **immediately** to WWF International Accountability Department and the Regional Director. An Incident Reporting form should be submitted to WWF International within 24 hours of receipt of the allegation/incidence.

Malicious reports, not reporting an issue, failing to escalate promptly, obstructing another from reporting an issue, or retaliating against an informant may be cause for disciplinary action.

3.4 We respond

As part of the Fraud response plan, senior managers must take key steps in addition to investigating in response to any concerns raised.

- Treat the allegation or incident and all evidence as highly confidential.
- Protect informants from retaliation.
- Treat suspects in line with the principle “innocent until proven guilty.”
- Secure evidence (place documents, laptops etc. in locked area).
- Prevent further loss or damage (e.g., stop payments; change signatories etc.).
- Maintain daily functions as best as possible and inform those needing to know if operations must be suspended or changed.
- Inform impacted donors (sanitize information according to data protection obligations; abide by donor requirements which may require being informed at the earliest sign of potential fraud.)
- Assure thorough investigation of the facts (see below)

3.5 We investigate and report findings promptly

The Office Director ideally commissions an investigation within one week of the initial report. They should ensure the WWF International Director of Workplace Investigations and the Regional Director are informed when an investigation has been commissioned. In cases reported directly to the Regional Director; WWF International may commission investigations in circumstances whereby the Country Director is implicated.

If a decision is made not to initiate investigations after a report has been received, the reasons thereof and actions taken should be documented in a report which should be shared with the Director, Workplace Investigations.

The person commissioning the investigation should ensure that clear Terms of Reference for the investigations are defined before commencing the investigations.

External Reporting

WWF will fully meet its obligations to report fraud, bribery and corruption to third parties (Donors) and to the relevant statutory authorities (Law enforcement) in jurisdictions where it is mandatory. Offices must adhere to donor reporting requirements whilst ensuring that personal data is protected. A formal written justification should be written for any deviations from this requirement and approved by the Regional Director.

Investigations may be performed by an internal or external party; however, they must have proven, appropriate skills and independence from implicated parties. The investigator should not subsequently be on a disciplinary panel relating to the same case; there should be a separation of responsibilities.

Depending on the circumstances and those implicated, the Office Director, Regional Director or the Director, Workplace Investigations should notify the subject of investigations as soon as practicable; they will also be responsible for deciding if he/she is to be suspended or temporarily reassigned depending on the nature of allegations. Whilst it is important to notify the subject, cognisance should be given to possibility of interference with evidence or witnesses and appropriate measures taken accordingly.

It may be appropriate to have different phases to an investigation; for example, an initial review to substantiate allegations, and estimate losses, followed by a more formal in-depth process to fully verify facts.

Normally an investigation should be completed, and report submitted within 45 days after it has been commissioned. Any extenuating circumstances preventing this time scale should be conveyed in writing to WWF International's Director of Investigations.

The type of investigation will depend on many factors including materiality and seriousness of the event. We may, but are not obliged to, engage forensic investigation techniques to secure evidence for civil or criminal proceedings; this could include extensive searching of hard drives, mobile phone downloads.

Investigations must be documented in a report in accordance with the *WWF International Incident Management and Investigation Guide*.

This will remain confidential and should not be disclosed/discussed with anyone other than those who have a legitimate need to know. It should include the following:

- Allegation and how it was detected;
- Background, details (dates, places, transactions, etc.) and intent of related actions;
- Investigation procedures (review transactions, interview, site visits, etc.);
- Evidential findings. Likely reasons the event was able to take place;
- Loss to the organization and per impacted donor (if relevant);
- Lessons learned and actions recommended or taken to prevent recurrence. Even if fraud is not confirmed, poor controls and management should be reported.

3.6 We promptly respond to findings

As a minimum follow-up to an investigation, certain actions must be taken:

- Recover lost assets and funds where possible;
- Prevent recurrence and fix poor controls or processes;
- Develop an action plan for implementation of recommendations;
- Inform all donors impacted;
- Refund any losses to impacted donors;
- Communicate as confidentiality allows and is appropriate to other staff, donors, stakeholders;
- Seek guidance with regard to any external communications;
- Discipline those responsible;
- Preserve evidence and related supporting documents and records.

3.7 We discipline those involved, recover losses, and close the case

Proven fraudulent activity will be treated as gross misconduct and appropriate disciplinary action will always be taken, up to and including termination of contract. All formal disciplinary procedures should be in accordance with the [WWF International Disciplinary Protocol](#).

WWF International retains the right to take civil or even criminal action to recover losses.

The findings of the investigation, a summary of the disciplinary process, losses incurred, donor notification and any actions raised to mitigate repeat incidents should be recorded in the case management system. The global case management system is maintained by the Director, Workplace Investigations, but local offices should also maintain their own records. All correspondence and other material generated following an investigation should be retained, respecting confidentiality, information security or personal data protection rules and regulations.

All losses as the result of fraud must be recorded on the loss register and approved in compliance with WWF's delegated authorities.

3.8 We monitor compliance with this policy

Office Directors shall create procedures to monitor that this policy is implemented and respected. WWF international will on occasion expect to be supplied with statistics and other examples to demonstrate compliance.

4. Responsibilities

WWF International Trustees through its Audit, Risk, & Compliance Committee (ARCC), and the Director General (DG) bear overall responsibility for assuring that management maintains and enforces sound systems of risk management and internal controls in line with this policy.

The WWF International Chief Operating Officer (COO) is responsible for:

- Reporting allegations to the Director General;
- Assuring procedures are in place to require staff and co-contractors read and commit to this Policy; respond appropriately to allegations and incidents; and take legal and/or disciplinary action against perpetrators of actual or attempted fraud as well as those complicit in such acts.

The WWF International Accountability Department is responsible for:

- Receiving and logging reports from whistleblower hotlines and internal sources;
- Providing advice to WWF International and Office management on trends, lessons and best practices;
- Providing training materials on this policy;
- Monitoring adherence to this Policy (e.g., monitoring processes, carrying out checks to ensure required training and commitments are completed, etc.);
- Updating this policy from time to time in line with legal requirements and best practices;
- Keeping abreast of regulatory changes which may impact this or other related internal policies.
- Informing the Chair, Audit, Risk & Compliance Committee of allegations and compliance of the policy.

WWF International Directors and Directors of Offices must ensure:

- They demonstrate the right "tone at the top," e.g., by visibly supporting this policy, using funds wisely, respecting procurement rules, disclosing conflicts of interest, etc;
- Speak Up reporting mechanisms are readily available to all staff (e.g., publish on office's intranet site, posters in a common work area, presented at meetings);
- Staff know about this policy and are trained to comply with its obligations;
- Controls recommended in audits, reviews or investigations are promptly implemented;

- Co-contractors are informed of and commit to the Policy (i.e. through contracting), and if deemed appropriate receive awareness training;
- **Escalate immediately** any suspected or actual fraud event as per procedures herein;
- Investigations are done in line with policy, and funds are made available to assist in investigations and response costs;
- Offices maintain a lot of fraud and other integrity related allegations and events;
- On an annual basis, staff confirm commitment to policy; new staff are inducted on this policy;
- Offices carry out an annual fraud risk assessment and maintain a fraud risk register which is reviewed regularly.

Internal Audit gives independent assurance on the effectiveness of related processes including:

- Review prevention and detection processes put in place by management;
- Make recommendations to improve processes;
- Consider fraud risk in every audit.

Each WWF staff member must fully comply with this policy, including

- Ensure WWF's assets under their control are safeguarded and used in line with policies;
- Report immediately if they suspect a fraud has been committed or if they see weak processes which may provide an opportunity for fraudulent activity;
- Cooperate in any fraud investigation actions (e.g., interviews, provision of documentation);
- Read and commit to this Policy on an annual basis, or as frequently as management directs;
- Complete a Conflict of Interest Disclosure on an annual basis and when a new potential conflict of interest arises.

Failure to comply with this policy may lead to disciplinary action, including up to summary dismissal. If you are consultant or co-contractor, failure to comply with this policy shall constitute breach of contract and will result in immediate termination of your agreement with WWF. In addition, such violations may lead to criminal and/or civil action being initiated against you.

Any questions about this Policy should be raised with your supervisor, General Counsel, or Accountability Department.

WWF will review this policy from time to time and update it to comply with changes in legislation, internal organization and procedures. Updated versions will be communicated in a timely manner.

5. Policy Summary

WWF has a 'no tolerance' policy towards fraud, bribery and corruption. It will always seek to take disciplinary and /or legal action against those found to have perpetrated fraud.

WWF is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

WWF will assess the risks of fraud, bribery and corruption, establish processes and controls to minimize these risks, and regularly review the effectiveness of its control systems.

WWF requires all staff to immediately report any incidents or suspicions of fraud, bribery or corruption to an appropriate manager or another person named in Raising Concerns. WWF will not penalize anyone for raising a concern in good faith.

WWF will take all reports of fraud, bribery and corruption seriously, and investigate proportionately and appropriately.

WWF requires all those receiving funds or their representatives, including its suppliers, grant recipients, partners, contractors and agents to act in accordance with this policy. This includes reporting to WWF any suspected or actual instances of fraud, bribery or corruption involving WWF's assets or staff.

6. References and Related Policies

- [WWF Values](#)
- [WWF Network Standard – Prevention of Fraud, Bribery and Corruption](#)
- [WWF Network Standard - Speak Up](#)
- [WWF Int Staff Code of Conduct](#)
- [WWF Int Conflict of Interest Disclosure and Management Policy](#)
- [WWF Int Hospitality and Gifts Policy](#)
- [WWF Int Information & Personal Data Security Policy](#)
- [WWF Int Finance Manual](#)
- [WWF Int Disciplinary Protocol](#)
- [WWF Int Grievance Protocol](#)
- [WWF Int Incident management and investigation guide](#)