



Anti-corruption policy

WWF Sweden's policy to prevent, detect and respond to Fraud,
Corruption and Bribery

Version: 3
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1. Policy statement

Corruption can be defined as exploiting one's position to obtain undue advantage for one's own or others' gain. Corruption and fraud are major contributors to poverty, environmental degradation, and poor management of resources. It is also a threat to WWF's assets and reputation. To counteract the negative consequences of corruption and contribute to a positive social development and an effective management of the organization's resources, WWF firmly distances itself from all forms of corruption and fraud. This should be reflected in all activities managed by WWF Sweden and in relation to this, WWF requires that board members, employees and co-contractors:

- must declare to abide by, and be seen to have, high standards of personal integrity in accordance with our Network Code of Ethics.
- shall ensure that no conflicts of interest exist between the work for WWF and personal assignments outside of work.
- shall not, for their own or others' gain, use their position within WWF in contact with employees, donors, partner organizations / companies or other persons / groups.
- shall not accept gifts, excessive kindness or benefits from colleagues, partner organizations/companies, donor or others, unless the cost is small and is an expression of appreciation at a reasonable level.
- shall not offer, promise, or provide improper gifts, services, or money to achieve personal or WWF's goals.
- may not receive or offer anything of major value (monetary or gifts/services) to, for example, induce a person to act or fail to act in violation of applicable law.
- should neither give nor accept bribes.
- shall not participate in activities within the context of the work for the purpose of achieving personal gain.
- may not tie up WWF's financial resources or other resources unless it is within the framework of the current order of authority and attestation.
- shall carefully manage funds/resources entrusted and be prepared to be able to account for both financial resources and other resources throughout their mission.

The structure of this policy is following WWF's principles connected to anti-corruption work which is:

Always preventing, never accepting, always informing, always acting!

2. Purpose & scope

WWF has a zero 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.

The purpose of WWF Sweden's anti-corruption policy is to describe how the organization works to counteract the risk of corruption, fraud, and bribery both in its own operations and in the countries / contexts where WWF operates, how suspicions are handled and clarify the responsibility of different stakeholders in these matters.

This policy applies to all activities managed by WWF Sweden and to our board members, employees, and co-contractors, defined as consultants, volunteers, staff of organizations engaged by WWF, any person hosted by WWF, suppliers, grant recipients, partners, and their agents.

It complies with the WWF Network Core Standard on the Prevention of Fraud & Corruption¹ for which WWF International is the steward. The policy has been revised to suit Swedish conditions and applies to WWF Sweden (hereafter WWF).

The ambitions of WWF's anti-corruption work are that:

- all board member, staff, co-contractors and all WWF offices shall work with integrity and be trustworthy and transparent in collaboration with partners, authorities, and other actors.
- that donors' funds should be used in the agreed activities and that the results should be achieved in an efficient manner, with minimal risk that WWF's resources contribute to corruption.

3. Definitions

Corruption is not usually a legal concept. In Swedish and foreign legislation, the punishable area is usually specified with criminal classifications such as fraud, forgery, conflict of interest, bribery, taking a bribe, breach of trust, embezzlement, misconduct. Corruption thus encompasses many different concepts and can occur at WWF, at WWF's partners and partner organizations, in public activities and in other parts of society.

Fraud

is an act of deception by anyone entrusted with the organization's funds or assets, which aims to result in unfair gain for themselves or a third party.

Corruption

is dishonest or fraudulent conduct by those with influence in the organization, the use or misuse of office for private gain.

Bribery

is the act of giving or receiving something of value, directly or via a third party, in exchange for influence or action in return. 'Kickbacks' and 'facilitation payments' made to government officials are forms of bribery.

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.
- 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.

¹ WWF Network Core standard - "Prevention of Fraud, bribery, and Corruption".

- 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.

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.

4. Prevent

WWF board members and staff must declare to abide by, and be seen to have, high standards of personal integrity in accordance with our Network Code of Ethics, and WWF International Staff Code of Conduct.

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

Swedish Name	English translation
Rutiner för inköp och upphandling	Procurement of services and goods
Befogenhets- och attestordning	Order of authority and attestation
WWF-nätverkets core-standarder	WWF Network Core standards
Finanspolicy	Finance policy
Investeringspolicy	Investment policy
Riktlinjer tjänsteresor	Business travel guidelines
WWF Sveriges riktlinjer gällande representation och gåvor	WWF Sweden's guidelines regarding representation and gifts
WWF Sveriges visseblåarpolicy	WWF Sweden whistleblowing policy
WWF Sveriges Integritetspolicy	WWF Sweden's policy regarding personal data handling
WWF Sveriges policy avseende Informationssäkerhet	WWF Sweden's policy regarding Information Security

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 all the necessary due diligence checks, in accordance with the program management, 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 and Investigation Policy.

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.

5. Detect

WWF will maintain strong oversight and controls to aid in the detection of fraud, ensuring processes are effective by reviewing them on a regular basis. All cases of suspicion of fraud should be registered in the project management system at WWF. The register should be handled in a confidential way with restricted access given only to the persons involved in the investigation of the suspicion. The file in the system should include all relevant information connected to the case such as case summary, conclusion, disciplinary action taken (if needed), and other relevant actions taken.

6. Speak up! And respond

WWF is aiming to be a transparent and open organisation and thus encourage board members, staff and co-contractors to report any 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 line manager, Senior Risk and Compliance Officer or Director of Operations.

Suspicious can also be reported by using the WWF Whistleblowing channel "Ethics Point" which can be accessed from the WWF external webpage or from the WWF Intranet. "Ethics Point" is a system that allows the person that reports to be anonymous and can be used to report any events of misconduct. See more information about whistleblowing in the WWF Whistleblowing policy.

WWF strongly disapproves of any form of retaliation or other repercussions against anyone who reports concerns of unethical or illegal conduct in good faith. WWF aim to encourage openness and support anyone staff who raise genuine concerns, even if they turn out to be mistaken. Staff should be advised that if they believe that they have suffered any such treatment, they may raise this as a complaint, and that they may also follow any applicable grievance procedure. No one should be subject to threats or retaliation for reporting suspicions and anyone who subjects a person to this will face disciplinary proceedings.

Respond

WWF is committed to responding quickly and robustly to all allegations and events of misconduct, including fraud. As part of the response plan to any concern raised, WWF must adhere to the following key measures:

- 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."
- 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.
- Assure thorough investigation of the facts.

Investigation should be handled swiftly and must be documented in a restricted area of the WWF project management system. More information about the detailed investigation process can be found in the "*Guidelines regarding prevention, detection and response to fraud, corruption and bribery.*"

In connection to an investigation of the suspicions, WWF will also act to recover lost assets and funds when possible and prevent recurrence by fixing poor controls or processes. 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.

All information connected to the investigation of the concerns raised will remain confidential and should not be disclosed/discussed with anyone other than those who have a legitimate need to know.

Proven fraudulent activity will be treated as gross misconduct and appropriate disciplinary action will always be taken, up to and including termination of contract. WWF retains the right to take civil or even criminal action to recover losses.

7. Roles, responsibility, and monitoring

The Board has the ultimate responsibility for the anti-corruption work and responsibility towards partners, authorities and private individuals for WWF having an established and functioning internal control system.

The Secretary General is responsible to the Board for the development, follow-up, and improvement of WWF's internal control system. It is also within the secretary-general's responsibility to ensure that all employees have sufficient knowledge of corruption risks through training efforts.

Each manager within WWF shall, within their respective areas of responsibility, ensure that the WWF anti-corruption policy and established guidelines are known by the co-workers, and that they are applied within the organization.

All employees are responsible for actively counteracting corruption within their own work and reporting these at the slightest suspicion in accordance with this policy and current *Guidelines regarding prevention, detection and response to fraud, corruption, and bribery*.

Failure to comply with this policy may lead to disciplinary action, including up to summary dismissal.

Any questions about this policy should be raised with your line manager or Senior Risk and Compliance Officer.

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

If you have questions, please contact:

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