



## WORLD WILDLIFE FUND CANADA

### WORLD WILDLIFE FUND CANADA FOUNDATION

#### ANTI-CORRUPTION POLICY

For the purposes of this Anti-Corruption Policy, references to WWF-Canada mean World Wildlife Fund Canada and World Wildlife Fund Canada Foundation. This Anti-Corruption Policy applies to all directors, officers, employees, contractors, consultants and volunteers of WWF-Canada. Each such person is referred to as a Covered Person. WWF-Canada will ensure this Anti-Corruption Policy is brought to the attention of all Covered Persons.

**Each Covered Person is responsible for understanding and adhering to this Policy and acting in a manner which will result in compliance with this Policy, including co-operating in any investigation of misconduct. Adherence to this Policy and acting in a manner which will result in compliance with this Policy is a strict condition of continued employment or association with WWF-Canada.** It is not an excuse for non-adherence that the non-adherence was directed or requested by any other person.

WWF-Canada is committed to an effective approach to the management of the risk of fraud, bribery and corruption in its activities in Canada and elsewhere. WWF-Canada has a zero tolerance principle to fraud, bribery and corruption and requires Covered Persons at all times to act and comply with this principle by fully conforming to all procedures and policies adopted to prevent fraud, bribery and corruption at WWF-Canada.

This Policy, together with WWF-Canada's Code of Business Conduct and Ethics (the "**Code**"), and its Policy and Guidelines for Conflict of Interest (Staff) and Policy and Guidelines for Conduct (Board and Board Committees) (collectively, "**Conflict of Interest Policies**"), is designed to: define fraudulent and corrupt activities and increase awareness; encourage prevention; define appropriate standards of personal conduct and responsibilities at different levels within WWF-Canada; promote and understand methods of detection; and identify a clear pathway for the investigation and reporting of allegations of fraud, bribery or corruption. In any situation where a Covered Person has any concerns as to whether actions may be fraudulent, corrupt or constitute a bribe, he or she should seek the advice of, as applicable, a supervisor, the Chief Financial Officer, or the President.

#### **Definitions of Fraud, Bribery and Corruption**

1. The term "fraud" may be 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 WWF-Canada in order to obtain a personal or collective advantage, avoid an

obligation or cause a loss. The term “bribery” involves the act of, directly or indirectly, giving, offering, or agreeing to give or offer, a loan, reward, advantage or benefit of any kind to, or for the benefit of, a third party in order to obtain or retain some advantage (or, in other words, giving, offering or agreeing to give or offer with the intent that a person who is trusted to or expected to act in good faith or with impartiality will perform that function improperly).

“Corruption” involves the act of dishonestly obtaining an advantage from a third party by abusing an entrusted power for private gain. Neither fraud, bribery nor corruption is restricted to monetary or material benefit, but could also include intangible benefits such as status or information.

2. Covered Persons should be aware that fraud, bribery and corruption may cover a wide range of activity including (but not exclusive to): theft of assets; misappropriation of funds; misuse of WWF-Canada’s assets (i.e., for example, using WWF property privately without permission); deception (e.g. misrepresentation of qualifications to obtain employment); theft from a partner, customer, donor or supplier; the theft or misuse of proprietary data; theft of intellectual property; providing favours or money to domestic or foreign legislative, administrative or judicial officials for personal or WWF-Canada goals; and providing contracts to third parties for the provider’s personal benefit.
3. Covered Persons should also be aware that, to the extent that WWF-Canada conducts activities outside of Canada, either directly or through third-party agents, representatives or otherwise, the activities of those Covered Persons must be conducted scrupulously within the meaning of Canada’s Corruption of Foreign Public Officials Act (the “**Act**”) and other applicable Canadian and foreign anti-corruption laws.

## **Prevention**

4. WWF-Canada seeks to regulate the actions of Covered Persons, and to ensure that appropriate procedures are in place, to prevent fraud, bribery and corruption. Covered Persons should also consider in this context WWF-Canada personnel procedures and policies, the terms of their employment contracts, standard agreements between WWF-Canada and WWF International with respect to protection of the WWF trademarks, logo and other intellectual property belonging to WWF International, and WWF Network Standards (including in particular the standard for recruitment of consultants), issued and adopted by WWF International from time to time. Although the Board and senior management of WWF-Canada bear overall responsibility for establishing, maintaining and ensuring enforcement of a sound system of internal control, in practice these responsibilities fall directly on management, generally, and will involve all of WWF-Canada’s Covered Persons, wherever located.

## **Prohibited Payments and Gifts**

5. In addition to complying with the provisions and restrictions contained in the Code and the Conflict of Interest Policies, Covered Persons may not, directly or indirectly, give, offer, accept, request or authorize or agree to any bribe. Moreover, under no circumstances may any payment or anything of value be made, promised or offered to any government official or employee in contravention of the applicable laws of Canada (including the Act) or of the relevant country. Furthermore, no Covered Person shall, directly or indirectly, give, offer or agree to give any assistance, payment or anything of value (monetary or non-monetary) to any government employee or official in order to: induce any official government act or decision; induce any government employee or official to do or admit to doing any act in violation of his

or her lawful duty; or to obtain or retain business for, or direct business to, any individual or entity.

6. The term “government employee or official”, includes a person who holds a legislative, administrative or judicial position of a government (domestic or foreign); a person who performs public duties or functions for a government, including a person employed by a board, commission, corporation or other body that is established to perform a duty or function on behalf of a government, or is performing such duty or function, or that is otherwise owned or controlled by a government; a political candidate or party official; and any official or agent of a public international organization that is formed by two or more governments, or by two or more such public international organizations.

### **Retention of Third Party Agents, Representatives, Consultants and Intermediaries**

7. When WWF-Canada engages third parties to perform services for or on behalf of WWF-Canada (including agents or representatives involved in conducting WWF-Canada’s overseas projects and activities), the behaviour and actions of those third parties can reflect on WWF-Canada, and, in some cases, WWF-Canada, its directors, officers and employees may become liable for the acts of those third parties. For the purposes of this section of the Policy, “third parties” include agents, intermediaries, representatives, officials, external consultants, brokers, distributors, vendors, suppliers, contractors, joint venture or consortia partners, lobbyists/activists and any other third parties acting for, or providing services to, WWF-Canada.
8. Prior to engaging or contracting with a third party, a Covered Person must conduct an appropriate diligence review of such third party’s background, reputation and business capability. A Covered Person engaging or contracting with a third party must ensure that the contract for any such third party contains appropriate contractual safeguards for WWF-Canada, having respect to the provisions of WWF-Canada’s Code, Conflicts of Interest Policies, and this Policy. In particular, an employee of WWF-Canada must obtain prior written approval from the Chief Financial Officer when hiring a third party or renewing such a person’s relationship or contract, if that third party will seek to procure a government grant or contract for WWF-Canada; seek any governmental permit or license for WWF-Canada or in furtherance of WWF-Canada’s activities; or seek to influence a government employee or official to take any action on behalf of WWF-Canada that the government employee or official would not otherwise be obligated to take as a matter of law (in such case, the third party will be known as a “Special Party”). The request for approval must include a written due diligence report as indicated above.
9. WWF-Canada will review, not less than annually, the activities of all Special Parties for continued compliance with applicable laws and WWF-Canada policies. This review will include ensuring that appropriate contractual safeguards are incorporated in all contractual arrangements with Special Parties and that contractual provisions are strictly adhered to and enforced.

### **Reimbursements**

10. WWF-Canada will reimburse expenditures for goods, services or other expenses only if the same are fully and properly supported by third party invoices or receipts in accordance with WWF-Canada’s internal policies and procedures.

## Specific Accountabilities of Certain WWF-Canada Personnel

11. The President has overall responsibility for the promotion of an anti-fraud, anti-bribery and anti-corruption environment at WWF-Canada and will ensure that:
  - (i) this Policy is communicated to all directors, officers and employees of WWF-Canada and implemented in full, and that appropriate procedures are put in place to ensure the communication of, and implementation of, this Policy with, contractors, consultants and volunteers;
  - (ii) that officers and employees of WWF-Canada have the necessary training in order to comply with their obligations;
  - (iii) that officers and employees of WWF-Canada have the necessary “atmosphere” in which to ensure compliance (i.e. there is an understood and accepted “zero-tolerance” rule regarding fraud, bribery and corruption, that officers and employees know how and to whom to address their concerns if fraud, bribery or corruption is suspected, etc.);
  - (iv) appropriate legal and/or disciplinary action is taken against the perpetrators of any actual or attempted fraud, bribe and/or corruption as well as those who may be complicit in such acts; and
  - (v) recommendations for control improvements following any investigations are properly implemented.
  
12. The Chief Financial Officer of WWF-Canada has specific responsibility for the promotion of an anti-fraud, anti-bribery and anti-corruption environment and is responsible for:
  - (i) providing guidance on the measures to be taken by senior managers in order to implement this Policy;
  - (ii) arranging for reported incidents of actual or suspected fraud and/or corruption to be promptly and appropriately reported to, and investigated in conjunction with, the appropriate managers;
  - (iii) arranging, as and where applicable, for internal audits of the prevention and detection processes and internal controls put into place by management; and
  - (iv) reviewing and monitoring compliance with this Policy and updating it as necessary, from time to time, and as applicable, in accordance with the WWF Network Standard, applicable laws and current best practice for Canadian charitable organizations.
  
13. Officers and employees who are vice-presidents and department heads or equivalent at WWF-Canada are responsible for, within their areas of accountability:
  - (i) assessing the types of fraud and corruption risk involved in the operations of their relevant departments;
  - (ii) ensuring that an adequate system of internal control exists and that these controls are effective;

- (iii) ensuring that direct reports fully understand the internal control system in place and that their direct reports adhere to these control procedures at all times; and
- (iv) regularly reviewing these control systems to ensure compliance and to satisfy themselves of the system's continue to operate effectively.

These officers and employees should be alert to the possibility that unusual events or transactions could be symptoms of fraud or corruption. They 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" might include:

- (a) unusual or inadequately documented payments;
- (b) purchases which have not passed through WWF-Canada's regular procedure for obtaining estimates;
- (c) excessive rates of remuneration paid to consultants;
- (d) regular use of the same consultants;
- (e) use of government officials as consultants or the provision of travel grants to government officials;
- (f) excessive fuel usage for vehicles; and
- (g) sale of assets to third parties which do not follow customary WWF-Canada procedures.

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 as a result of an internal audit or during WWF-Canada's annual audit. Officers and employees should not, however, rely on the work of auditors to detect fraud or corruption.

### **Reporting Suspected Fraud, Bribery or Corruption**

- 14. Covered Persons who are directors, officers and employees have a duty to ensure that WWF-Canada's assets and funds are properly safeguarded and to report immediately if they suspect a fraud has been committed or they observe any acts or events which they believe to be suspicious. In addition, employees should alert their supervisors where they believe that the opportunity for fraud or corruption exists because of weak procedures or the lack of effective oversight. Employees should assist in any investigation by making available all relevant information and by co-operating with investigators.
- 15.
  - (a) Where any Covered Person suspects that a fraudulent or corrupt act or a bribe has been or may be being committed, he or she must promptly report it in accordance with the provisions of the Whistleblower Policy. Inappropriate delay in reporting a known or reasonably suspected incident of fraud, a bribe or corruption will itself constitute a violation of this Policy and of the Code.
  - (b) WWF-Canada assures every Covered Person that it will not carry out or, to the fullest extent reasonably within its power, permit, any retribution or retaliation of any kind for

reports made in good faith regarding known or reasonably suspected violations of this Policy. The ability of a Covered Person to make reports without fear of retribution or retaliation is vital to the successful implementation of this Policy.

## **Investigation**

16. The Chief Financial Officer of WWF-Canada is responsible for ensuring that each allegation reported in accordance with this Policy is appropriately and promptly investigated. The Chief Financial Officer will keep WWF-Canada's President and the Chairman of the Audit, Finance and Investment Committee aware of developments as appropriate. In the event that the President determines that an actual or alleged violation could have a detrimental effect on the reputation of WWF International and its National Organizations, the President shall advise and consult with the Director General or Chief Operating Officer of WWF International.
17. As a minimum requirement, at the end of any investigation of any alleged incident of fraud, bribery or corruption, the Chief Financial Officer will report:
  - (i) details of what has taken place (i.e. including the loss to WWF in Canada, if any), how the conduct was detected and the likely reasons why the fraud, bribe or corrupt act was able to take place;
  - (ii) the action taken (if any) to deal with the persons involved in the act of fraud, bribery or corruption;
  - (iii) action taken or to be taken to recover lost assets and funds, where applicable; and
  - (iv) lessons learned and actions to be taken to prevent the recurrence of such acts of fraud, bribery or corruption.

## **Accountability and Compliance**

18. The Board has overall responsibility for monitoring compliance with this Policy. Each Covered Person will be held accountable for adherence to this Policy. Covered Persons who violate this Policy will be subject to disciplinary action, including potential termination of employment or association with WWF-Canada. Any violation of this Policy by a director will be handled as appropriate in the circumstances, and may result in a request for that director's resignation. In addition to any disciplinary action which may be taken against a Covered Person who violates this Policy, WWF-Canada reserves its right to initiate legal proceedings to recover any losses or other consequential damages in circumstances in which it deems it appropriate to do so.