REWILDING EUROPE ANTI-FRAUD & ANTI-CORRUPTION POLICY
31 August 2026

Introduction

This Anti-Fraud & Anti-Corruption Policy (hereafter "policy") sets out the responsibilities of all Rewilding Europe (RE) stakeholders in the event of fraud and corruption. In this policy we use the term RE stakeholders to indicate employees and all others that work for or on behalf of Rewilding Europe, including volunteers, interns and consultants.

Rewilding Europe has a zero-tolerance approach to fraud, attempts to commit fraud, and acts of corruption by its stakeholders and external partners. We require all RE stakeholders - at all times - to act honestly and with integrity, and to safeguard the assets and resources for which they are responsible. Rewilding Europe treats an attempted act of fraud or corruption as seriously as an actual act of fraud or corruption. As fraud and corruption are types of integrity violations, this policy should be read in conjunction with Rewilding Europe's Policy on Integrity and Inappropriate Behaviour, as well as Rewilding Europe's Code of Conduct.

This policy will be distributed among all RE stakeholders and other third parties contracted by Rewilding Europe. All RE stakeholders will receive a copy, together with their (employment) contract. Every RE stakeholder is expected to read, understand, and comply with this policy, and will sign a copy to this effect.

Definition of fraud

Fraud can be defined as "any intentional act or omission, including a misrepresentation of facts, which aims to deceive the other in order to gain financial or other benefits or to avoid an obligation".[1]

Definition of corruption

Corruption can be defined as "the abuse of entrusted power for private gain". It is, for instance, about facilitation of payments, where a bribe is paid to receive preferential treatment and the bribe receiver is acting beyond the realm of his authority.

Prevention

Rewilding Europe is committed to preventing fraud and corruption. To achieve this, Rewilding Europe will:

- Raise awareness. For this, the so-called Fraud Triangle will be used - a model explaining the factors that cause someone to commit occupational fraud. It consists of three components which, together, lead to fraudulent behaviour:

[1] This includes reporting fraud: the deliberate misrepresentation (false, incomplete or not give at all) of financial or other information, to mislead others (e.g. insurance company, tax office, donors, and banks).

- Opportunity (the situation that enables fraud to occur - often when internal controls are weak or non-existent).
- Rationalisation (the person committing the fraud frequently rationalises the fraud. Rationalisations may include, "I'll pay the money back", "They will never miss the funds", or "They don't pay me enough.").
- Motivation/pressure (e.g. pressure, such as a financial need, is the "motive" for committing the fraud. A common pressure is a gambling problem).

- Make sure that the Anti-Fraud & Anti-Corruption Policy is made available to all RE stakeholders and other relevant stakeholders in the Rewilding Europe initiative.
- Include an anti-fraud and anti-corruption clause in all contracts with local partner organisations, consultants, and other third parties that are contracted by Rewilding Europe.
- Discuss a further implementation of this policy in Rewilding Europe's Network Executive Team and with local partner organisations individually (e.g., during periodic progress meetings and (financial) monitoring visits).
- Include risks of fraud and corruption as an integral part of the yearly risk analysis.
- Ensure that if fraud or corruption occurs, a vigorous and prompt investigation takes place (see below for actions).
- Take appropriate disciplinary and legal action in all cases.
- Review systems and procedures to prevent fraud and corruption.

Responsibilities within Rewilding Europe

All RE stakeholders will:

- Safeguard assets and resources of Rewilding Europe and use these with integrity.
- Alert their supervisor where they believe the opportunity for fraud or corruption exists.
- Report details immediately to their supervisor of:
  a) any suspected or actual fraud and/or corruption
  b) any suspicious acts or events which might give rise to a suspicion of fraud or corruption
- Assist in any investigations by making available all relevant information and by cooperating in interviews.
- Refrain from conducting their own investigation or confront the suspected person.

If details of fraud or corruption (or suspected fraud or corruption) are received, the notified supervisor will inform the Executive Board, or the Supervisory Board when the case concerns the Executive Board.

If for any reason a RE stakeholder does not feel able to report a suspected case of fraud or corruption to his or her supervisor, he or she can contact the Integrity Officer or Confidential Advisor (see also Rewilding Europe's Policy on Integrity and Inappropriate Behaviour).

The Executive Board of Rewilding Europe is specifically responsible for:

- Establishing the internal and external control systems designed to counter the risk of fraud and corruption and ensuring the adequacy and effectiveness of these systems.
- Ensuring proper and effective policies and procedures on fraud and corruption are in place.
- Sharing policies, procedures and reports on fraud and corruption with the Supervisory Board.
- Carrying out internal/external audits where there are significant risks to the financial situation or reputation of the organisation.
- Ensuring that there are arrangements in place for investigation of all suspected and alleged cases of fraud and corruption.
- Approving any investigation and/or internal/external audit related to fraud and corruption cases.
- Maintaining a fraud and corruption register.
- Reporting all cases of fraud and corruption to the Supervisory Board.

The Supervisory Board of Rewilding Europe is responsible for:

- Ensuring that the risks of fraud and corruption have been properly identified and assessed by the Executive Board.
- Reviewing and advising on policies, procedures and reports on fraud and corruption submitted to them by the Executive Board.
- Taking any action necessary to stop or prevent fraud and corruption, including initiating any kind of investigation or audit deemed necessary.

Fraud response

The fraud response, chain of command and escalation ladder of Rewilding Europe are there to ensure that all suspicions, allegations, and confirmed cases of fraud or corruption are reported, assessed, escalated, investigated, and resolved in a timely, consistent, and confidential manner. Rewilding Europe is committed to responding promptly to any indication of fraud or corruption while protecting the rights of all individuals involved and safeguarding the organisation's assets, reputation, and donor confidence.

All RE stakeholders involved in fraud or corruption of any kind will be subjected to disciplinary action and may be reported to external authorities for criminal prosecution, if this is deemed necessary and appropriate.

The response to suspected fraud or corruption shall be guided by the following principles:

- Zero tolerance for fraud, attempted fraud, concealment of fraud or acts of corruption.
- Prompt reporting and escalation of concerns.
- Confidential handling of allegations and investigations.
- Fair and objective assessment of all reported cases.
- Protection of whistleblowers acting in good faith.

- Preservation of evidence.
- Proportionate investigation and disciplinary action.
- Compliance with applicable legal, contractual, and donor reporting obligations.

Rewilding Europe will treat all reports of suspected fraud or corruption confidentially to the maximum extent possible. No RE stakeholder who raises a concern in good faith shall suffer retaliation or adverse treatment as a result of reporting a suspected violation. Knowingly making false or malicious allegations may itself result in disciplinary action.

Chain of Command

The following chain of command applies when fraud or corruption is suspected or identified:

1. Employee, volunteer, intern, consultant or other RE stakeholder
Any individual who becomes aware of, suspects, or receives information regarding possible fraud or corruption must immediately report the concern to:

- Their direct supervisor; or
- The Executive Board; or
- The Integrity Officer; or
- The Confidential Advisor if they do not feel comfortable reporting through the normal management line.

2. Supervisor
Upon receiving a report, the supervisor must:

- Ensure the concern is documented.
- Assess whether immediate action is required to protect people, assets, systems, funds, or evidence.
- Inform the Executive Board without delay.
- Maintain strict confidentiality.

3. Executive Board
The Executive Board is responsible for:

- Assessing the seriousness and credibility of the allegation.
- Determining the appropriate response and investigation approach (if applicable, involving the external party concerned).
- Appointing an investigation lead or investigation team.
- Taking immediate risk mitigation measures where necessary.
- Maintaining oversight of the investigation process.
- Deciding on disciplinary, legal, contractual, or recovery actions.
- Reporting cases to the Supervisory Board.
- Ensuring compliance with donor, regulatory, and legal reporting requirements.

4. Supervisory Board

The Supervisory Board will be informed:

- In all confirmed fraud and corruption cases.
- In cases involving significant financial loss, reputational risk, legal implications, senior management involvement, or donor-sensitive matters.
- Immediately when allegations concern a member of the Executive Board.

In cases involving the Executive Board, the Supervisory Board assumes oversight responsibility and determines the appropriate investigation and response measures.

Fraud Escalation Ladder

The below fraud escalation ladder contains a classification of suspected or identified cases of fraud and corruption ranging from low to critical and includes examples and triggers as well as the response.

All levels are under ownership of the Executive Team. For the levels 1 and 2, the Executive Team can delegate actions, follow-up and/or monitoring to another role within the organisation.

Severity level	Examples & Triggers	Response
1. Low	• Minor procedural or data irregularities • Single incidents with no apparent intent to deceive • Unusual login locations • First-time low-value transaction alerts	Detection & Monitoring: • Notification to the Executive Board • Corrective actions implemented • Documentation of trigger or incident • Monitoring for recurrence • Temporary pause of transaction
2. Moderate	• Allegations with reasonable grounds for concern • Suspicious financial transactions • Possible falsification of records or claims • Suspicious patterns across linked accounts • Suspected misuse of funds and grants • Intentional or repeated level 1 triggers or examples	Investigation & Mitigation: • Immediate notification to the Executive Board • Preliminary assessment • Preservation of evidence • Freeze account or pending related payments • Decision whether to initiate formal internal review of user's history or investigation
3. High	• Material financial loss • Deliberate misrepresentation or false reporting • Funding or grant-related fraud • Repeated offences • Conflict of interest with benefit for family members or related company • Theft or unauthorized sale of project assets	Crisis Management & Legal action: • Immediate notification to the Executive Board • Formal investigation authorised by the Executive Board • Notification of the Supervisory Board • Potential suspension of relevant activities, transactions, or access rights • Legal advice sought where appropriate

		• Donor notification assessment conducted
4. Critical	• Large-scale or organised fraud • Bribery or corruption involving external parties • Criminal conduct • Significant reputational damage • Intentional falsification of financial reporting provided to donors or auditors • Involvement of Executive Team members or key stakeholders • Any case likely to result in severe reputational damage, major donor concerns, regulatory investigation or criminal prosecution	Executive & External Intervention: • Immediate notification to the Executive Board and/or Chair of the Supervisory Board • Immediate preservation of all electronic and financial records • Immediate review of financial exposure and recovery options • Independent internal or external investigation • Consideration of reporting to donors, regulators, law enforcement, or other authorities • Crisis management measures implemented • Review of organisational control weaknesses

Investigation Process

Fraud investigations should follow these steps:

1. Receipt and logging of allegation.
2. Initial assessment of credibility and risk.
3. Preservation of evidence and safeguarding of records.
4. Decision on investigation scope and involvement.
5. Conduct of investigation, including document review and interviews.
6. Investigation report with findings and recommendations.
7. Management decision regarding disciplinary, contractual, legal, or recovery actions.
8. Closure of the case and recording in the Fraud and Corruption Register.
9. Lessons learned review and strengthening of controls where necessary.