

REWILDING EUROPE ANTI-FRAUD & ANTI-CORRUPTION POLICY

1 June 2023

General

This Anti-Fraud & Anti-Corruption Policy (hereafter “policy”) sets out the responsibilities of all 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:
 - Opportunity (the situation that enables fraud to occur - often when internal controls are weak or non-existent).

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).

- 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, and add this policy to the contract as an annex.
 - Discuss this policy with local partner organisations during quarterly 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 similar cases of fraud and corruption.

Responsibilities and actions 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.

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.

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.