



Anti-Fraud Policy

Review history	July 2020 (previously Anti-bribery and corruption policy)
Approved by International Board	December 2022
Next Review	December 2025

World Animal Protection is a global animal protection organisation comprising a network of entities working together in furtherance of an agreed global strategy, and who all recognise the need for mutual assurance through adherence to good governance principles throughout the network.

1. SCOPE

- 1.1 All World Animal Protection UK and International staff, interns, volunteers (which term includes board members), and contractual third parties.

2. DOCUMENT DATE AND REVIEW SCHEDULE

- 1.2 This policy will be reviewed every three years by the Audit and Finance Committee and the full Board, or when there are changes in legislation or requested by a World Animal Protection governance committee, whichever is the sooner.

2 RESPONSIBILITIES

- 2.1 The responsibility for updating and securing approval of this policy from the Trustees is assigned to the Global Director of Finance and Resources.
- 2.2 The responsibility for ensuring compliance with this policy rests with all workers employed, contracted or volunteering with World Animal Protection.

3 PURPOSE OF THIS DOCUMENT

- 3.1 World Animal Protection has a commitment to high legal and ethical standards. All members of staff, as well as consultants, contractors, partner organisations and any other parties with a financial or fiduciary relationship with World Animal Protection are expected to share this commitment. The purpose of this Statement is to set out the policy of World Animal Protection towards the prevention and detection of fraud or bribery. This should be read in conjunction with the World Animal Protection Whistleblowing Policy.

4 GUIDANCE AND CONTEXT

- 4.1 This Policy has been developed with due regard to the following laws and guidance
- 4.1.1 Bribery Act 2010
- 4.1.2 The Charity Commission's guidance "Protecting Charities From Harm: Compliance toolkit – Charities: fraud and financial crime"

5 DEFINITIONS

- 5.1 No precise legal definition of “fraud” exists. In the public and charitable sector, the term is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, misappropriation and concealment of material facts. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an unjust or illegal financial gain or other unfair advantage.
- 5.2 For illustration, fraud can include falsely claiming employee benefits, entitlements, or expenses; manipulating alone or with others the procurement process (including collusion with contractors, kickbacks, and contracting with suppliers without disclosing a familial relationship); forging or altering World Animal Protection documents (including letters, bank instructions, cheques etc) in order to gain an advantage; deceitfully influencing World Animal Protection to act in a way it would not otherwise have acted (including intentional distortion of documents, submitting false invoices, or not disclosing a familial relationship); making an actual or implied misstatement on a job application or personal history form. This list is not exhaustive.
- 5.3 For the purposes of this policy, fraud includes “bribery”. Specific legislation applies to bribery, and this is defined as offering, promising or giving someone a financial or other advantage to encourage them to perform their functions or activities improperly (including carrying out duties differently to what is normal). The relevant legislation is the Bribery Act 2010, and it created four criminal offences as follows:
- 5.3.1 Bribing another person
 - 5.3.2 Accepting a bribe
 - 5.3.3 Bribing a foreign official
 - 5.3.4 Failing to prevent bribery

6 POLICY STATEMENTS

- 6.1 Fraud of any type represents a threat to the reputation of World Animal Protection and to the funds for which it is responsible. World Animal Protection is, therefore, committed to the elimination of any fraud (including bribery) within the organisation, and to the thorough investigation of any such cases. The same standards apply to programme delivery and other implementing partners with whom World Animal Protection works or grants money to.
- 6.2 The policy of World Animal Protection is to promote awareness among staff of the risk of fraud, to establish and maintain controls aimed at preventing and detecting fraud, and to take effective action whenever fraud is discovered or suspected.
- 6.3 World Animal Protection considers it the duty of all employees to act honestly and with integrity at all times, and to report any suspected irregularity without delay. Therefore, it is also World Animal Protection’s policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions. Specific protection for employees disclosing suspicions of criminal activity is included in the Public Interest Disclosure Act 1998 (see the Whistleblowing Policy for more information).
- 6.4 For the avoidance of doubt, bribery includes facilitation payments (small bribes paid to speed up a service). This can be a particular challenge where such payments might be considered normal in local culture, but it is illegal under the Bribery Act 2010 and the

legislation that preceded it (the Anti-Terrorism, Crime and Security Act 2001). As such, World Animal Protection does not generally permit the use of facilitation payments. However, where there is no alternative but to make the payments to protect against loss of life, limb or liberty, then the Ministry of Justice may take a lenient view in those circumstances. World Animal Protection will support actions that protect the life, limb or liberty of its people.

- 6.5 It is the policy of World Animal Protection to report all cases of confirmed fraud to the police, who may then wish to begin criminal proceedings.