



## World Land Trust Policy on Anti-Fraud, Anti-Bribery and Corruption

### Introduction

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This policy covers all forms of fraud, financial misconduct, corruption, bribery and other forms of dishonesty.

This policy applies to Trustees, Council Members, staff and volunteers. Anybody associated with WLT who commits bribery, fraud, theft, or any other form of dishonesty or corruption, or who becomes aware of it and does not report it, will be subject to appropriate action, which may include reporting the incident to the Charity Commission and law enforcement agencies.

The principles in this policy also extend to relationships WLT have with third parties (including, without limitation, partners, contractors and donors).

### Policy

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WLT is committed to a policy of **zero tolerance** of fraud, bribery and corruption.

WLT fully supports the requirements of the UK Bribery Act 2010. Bribes must not be offered, requested or accepted.

WLT is committed to fostering a culture of honesty and integrity, underpinned by seven principles: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Trustees, Council Members, staff and volunteers are expected to lead by example in adhering to WLT's policies, procedures and practices. Equally, supporters, partners and external organisations (such as partners, suppliers and contractors) are expected to act with integrity and without intent to commit bribery or fraud in any dealings they may have with WLT.

WLT will ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest. WLT will not tolerate any behaviour that falls short of these principles.

WLT provides guidance and training on implementing this policy and procedures through which concerns can be raised by Trustees, Council Members, staff and volunteers and by those outside of WLT.

WLT carries out a regular risk assessment that underpins this policy.

### Definitions and legislation

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This policy has been devised following guidance from the Charity Commission. The main acts relating to financial crime and corruption are:

- *Bribery Act 2010*
- *Fraud Act 2006*
- *Theft Act 1968*
- *Proceeds of Crime Act 2002*
- *Terrorism Act 2000, Anti-Terrorist Crime and Security Act 2001, Counter-Terrorism Act 2008*

**Fraud:** a form of dishonesty undertaken in order to make a gain or cause loss to another, involving either false representation, failing to disclose information or abuse of position

**Theft:** dishonestly appropriating property belonging to another with the intention of permanently depriving the other of it.

**Money laundering:** the process of turning the proceeds of crime into property or money that can be accessed legitimately without arousing suspicion.

**Financing of Terrorism:** Terrorist financing is the raising, moving, storing and using of financial resources for the purposes of terrorism.

**Bribery:** offering, promising or giving someone a financial or other advantage to encourage them to perform their functions or activities improperly.

A bribe can be interpreted to include provision of gifts or hospitality. Gifts and hospitality must never be offered to public officials

Further information and examples can be found in support guidelines supporting this policy.

## **Responsibilities**

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All members of the organisation, in whatever capacity, have a responsibility to:

- conduct themselves in accordance with the seven principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- act with propriety in all activities relating to WLT, particularly in the use of WLT's resources and the handling and use of funds;
- observe all WLT procedures implemented to protect against fraud, bribery and corruption, and to report promptly any suspicions or allegations of wrong-doing;
- co-operate fully with any reviews, checks or investigations into incidents, whether conducted internally or by external regulators or law enforcement agencies.

Specific responsibilities are as follows:

### **Trustees**

The Trustees have legal responsibility for ensuring that WLT's funds are properly used and for protecting its charitable assets from misuse or abuse for fraudulent or other criminal purposes, by:

- making sure that proper robust financial controls and appropriate procedures are in place;
- taking appropriate action when, and in the interests of WLT, dealing with incidents of fraud and other financial misconduct; and
- ensuring appropriate procedures and mechanisms are in place to report incidents to the Charity Commission and any other relevant statutory bodies, including incidents arising from partners, suppliers or other organisations with which WLT has a relationship.

### **The Chief Executive Officer (CEO)**

Trustees have delegated to the CEO overall responsibility for:

- ensuring risk assessments relating to all potential forms of financial misconduct and corruption which might be associated with WLT's activities are undertaken and reviewed as appropriate;
- ensuring that appropriate management systems and financial controls are in place to manage the risk of financial misconduct and corruption, in proportion to the level of risk identified, and to prevent the recurrence of previous incidents;
- ensuring appropriate mechanisms are in place for reporting serious incidents to Trustees, WLT's appointed Auditors, the Charity Commission and law enforcement agencies; and
- ensuring that WLT's policy and procedures to protect against fraud, bribery and corruption are communicated to all staff and volunteers, Trustees and Council Members, and that appropriate training is provided.

### **Senior Management Team**

The Management Team are responsible for:

- advising the CEO on financial and other risks within their departments, and devising and implementing appropriate control measures;
- ensuring that all staff and others working within their operational areas are appropriately trained and implement the control measures effectively;
- regularly reviewing the control systems for which they are responsible, and revising as appropriate to prevent the recurrence of previous incidents; and
- being aware of potential incidents of fraud, bribery or corruption, and reporting suspicions and allegations promptly to the CEO.

### **Partnership agreements/Relations with third parties**

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All Partners and Project funded organisations should be made aware of WLT's policy on bribery when entering an agreement or project or when engaging third parties to perform services. WLT expects that organisations will follow our policy as a minimum.

Personnel must carry out reasonable and proportionate anti-bribery due diligence as part of the normal due diligence procedures prior to entering into contracts with third parties, including Partners and Project funded organisations. As appropriate, additional clauses surrounding anti-bribery, should be included within written contracts and procedures will be put in place for managing any associated risks on an ongoing basis.

### **Payments under duress/preservation of life**

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Trustees, Council Members, staff and volunteers should always put their safety first.

It is recognised that in performing their duties personnel may encounter situations where they are subject to undue duress e.g. to protect themselves or others against loss of life, limb or liberty. All individuals have a responsibility to take appropriate measures to avoid putting themselves in such circumstances but may need to use their own judgements when confronted with such a situation.

All individuals have a responsibility to report any incidents of bribery in line with WLT requirements for reporting.

## Preventing and detecting fraud, bribery and corruption

It is far better for WLT to prevent fraud and bribery than having to deal with incidents of either.

WLT will ensure that it undertakes the following

1. WLT executive and staff will undertake appropriate assessments of the risk of financial misconduct and corruption associated with each of the key operational areas. They will be reflected in the general WLT risk assessment, and will be updated annually, or as required by changes of circumstance.
2. WLT executive and staff will devise and implement appropriate and proportionate control measures, to be presented to and authorised by Trustees. The approved control measures will be fully implemented throughout WLT's operations and will be subject to monitoring and review.
3. WLT senior leadership team will ensure that all staff are properly trained as to their responsibilities under this policy, and implement the control measures effectively.
4. WLT will communicate this policy to all contractors, partners and associates, and ensure that all who are associated with WLT observe equivalent standards of behaviour.
5. WLT will devise and implement a response plan to deal with all allegations or suspicions of financial misconduct or corruption promptly and efficiently.
6. CEO and senior leadership team will encourage all staff to report any suspicions of wrong-doing to the appropriate channels, and will ensure staff making such disclosures are protected from discrimination or disciplinary action through its Whistleblowing Policy.
7. WLT will take appropriate action against any staff member, contractor, Trustee, or other associate of the Trust who knowingly makes a false allegation of misconduct.

## Reporting and guidance

All personnel have a responsibility to report incidents of fraud or bribery. Details of any incident should be reported immediately to their line manager and the Chief Operating Officer. If the incident includes any of these individuals, it must be referred upwards to their line manager.

If individuals have any doubts about how to react in situations that involve or might involve bribery, then they should discuss with their line manager and refer to internal guidance.

<b>Policy Owner</b>	Trustees
<b>Policy Lead</b>	CEO/COO
<b>Adopted By</b>	Board of Trustees
<b>Date</b>	25 March 2020
<b>Next Review</b>	

### Alteration Sheet

Issue Number	Detail	Reason for update	Date
01	First review		