

WHISTLEBLOWER (DISCLOSURE & PROTECTION)

I. RATIONALE FOR POLICY

Whistleblower policies and procedures protect individuals who discover and report that representatives of an organization are engaged in illegal practices or conduct that goes against an organization's policies and other governing documents. Ensuring that whistleblowers who disclose illegal or unethical practices are protected from retaliation cultivates transparency and accountability in the workplace.

Children Believe adheres to the highest standards of ethical behaviour, transparency and accountability and aims to conduct its activities professionally, honestly and with integrity. However, all organizations face the risk of unprofessional conduct, criminal behaviour or mismanagement. Children Believe will take appropriate measures to identify such situations and to follow a defined procedure to investigate any such wrongdoings whilst protecting any person raising concerns about potential misconduct.

Children Believe is committed to fostering a culture where people feel comfortable to raise concerns about unethical and unacceptable conduct and can do so in a safe environment.

II. POLICY OBJECTIVE

The policy establishes the expectation and outlines the provisions related to reporting and addressing unethical, illegal or fraudulent conduct ("misconduct"). Specifically, the policy aims to:

- Encourage and enable whistleblowers to report suspected workplace misconduct;
- Provide whistleblowers with a safe, effective and accessible process for how to raise concerns;
- Provide for a fair and objective process to investigate reports of workplace misconduct;
- Reassure whistleblowers that they should be able to raise genuine concerns regarding misconduct without fear of retaliation or reprisals.

III. POLICY SCOPE

This policy applies to all persons working for Children Believe including but not limited to employees, volunteers, Board members, interns, and consultants ("staff and volunteers").

This policy applies to all disclosures (or complaints) from staff or volunteers about evidence or suspicion of **unethical, illegal or fraudulent conduct** ("misconduct"). The policy does not apply to:

- Complaints from external stakeholders. The *Stakeholder Complaints Policy* and policy-specific processes for raising complaints apply such circumstances.
- Grievances from staff about other staff including but not limited to dissatisfaction with a manager, complaints about the work environment, issues concerning pay and benefits. The *HR Complaint and Conflict Resolution Policy* applies to these situations.

IV. POLICY DETAILS

1. Children Believe is committed to providing a means for staff and volunteers to report misconduct or suspected misconduct in an open, honest and confidential manner without fear of retaliation.

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2. It is the duty of all Children Believe staff and volunteers to immediately report actual, suspected or intended misconduct such as but not limited to:
 - Criminal offences;
 - Failure to comply with legal obligations (including negligence, breach of contract administrative law etc.);
 - Dishonesty, financial misconduct including theft, bribery, fraud, corruption or aid diversion;
 - Acts of money laundering or terrorism financing;
 - Breach of the ethical standards of CB;
 - Breach of any Children Believe's policy;
 - Engaging in acts of physical, sexual, emotional, psychological, or financial abuse, exploitation or neglect of beneficiaries or staff including abuse of authority;
 - Danger to the health and safety of any individual, or damage to the environment;
 - Activity that would bring the organization in serious disrepute;
 - Directing or counselling someone to commit a violation or misconduct;
 - An intentional disclosure or misuse of sensitive information, or
 - The deliberate concealment of information, which may lead to any of the matters listed above.

Organizational policies addressing the issues above outline policy-specific provisions for disclosure of such acts.

3. Staff and volunteers acting in good faith and on the basis of reasonable belief, may refuse to carry out any order or direction given by an individual who has direct or indirect control over their employment which is illegal, violates CB policies, a breach of job duties, fraud, financial impropriety, negligence, child abuse or violations of CB's vision, mission, values or code of conduct. Such refusals must be reported to the Executive Champion of this policy immediately by the employee/volunteer and/or the individual giving the direction.
4. All disclosures must be made in good faith with reasonable grounds for believing that misconduct has taken place. Disclosures that are proven to have been made maliciously or with knowledge that they are false will result in disciplinary action up to and including termination of employment.
5. **Reporting suspected or actual misconduct**
 - 5.1. Misconduct should be reported as per the appropriate Children Believe policy and related procedures, including but not limited to policies addressing fraud or bribery, terrorism or money laundering, sexual exploitation or abuse, child safeguarding, harassment, etc.
 - 5.2. For any other matters, or in the interest of a timely disclosure, suspected staff or volunteer misconduct should be made to the one's immediate supervisor who will escalate the complaint appropriately. In case of a potential conflict of interest, reports may be escalated to the supervisor's supervisor or to the Vice-President, People & Culture.
 - 5.3. Whistleblower disclosures can be made in writing or verbally. A disclosure should include as much factual information as possible, including the facts describing the alleged event, issue or matter; the name of the person(s) involved; dates, times, frequency and locations; facts relevant to urgency; documentation, witnesses, or other evidence available to support the allegation, including any laws and or policies believed to be breached.
 - 5.4. All disclosures of alleged misconduct under this policy should be immediately reported to the Vice President, People & Culture.
 - Reports related to the Vice President, People & Culture should be reported to the CEO;
 - Reports related to the CEO or members of the Board of Directors should be reported to the Chair of the Board.
 - Reports related to the Chair of the Board should be reported to another officer of the Board.

- 5.5. Where not specified in an existing policy, the Vice President, People & Culture shall determine who is appropriate to investigate a report of misconduct.

6. Confidentiality and anonymity of Whistleblowers

- 6.1. Staff and volunteers should feel comfortable raising concerns openly under this policy. Children Believe endeavors to keep confidential the identity of a Whistleblower. However, it may not be possible to maintain complete confidentiality where identification is required by law in order to enable the organization or law enforcement conduct an adequate investigation. The Whistleblower will be made aware if it is not possible to investigate the suspected misconduct without revealing the Whistleblower's identity.
- 6.2. Whistleblowers can submit anonymous reports. While a complaint of misconduct can be made anonymously, this type of report may hinder its investigation as it does not provide the opportunity to substantiate allegations by obtaining additional facts and information and confirming good faith. Further, without knowing the identity of the whistleblower, CB may be limited in protecting them from reprisal or retaliation. If choosing to remain anonymous, whistleblowers are encouraged to include all relevant details and evidence in their report.
- 6.3. All records of alleged misconduct and subsequent investigations are considered confidential and will not be disclosed to anyone except to the extent required by law.

7. Investigating alleged misconduct:

- 7.1. All reports of (suspected) misconduct will be acknowledged, recorded, and investigated.
- 7.2. Notification of receipt of a disclosure will be sent to the Whistleblower as soon as possible, as outlined in the relevant policy, but no later than five (5) business days. Wherever possible, investigations will be conducted and results and actions taken made known within thirty (30) days of receipt of the complaint.
- 7.3. The person designated to manage a disclosure under this policy will involve other parties in the investigation at their discretion or where required by law. The person investigating the disclosure will keep all relevant staff and Board volunteers (where the case) suitably informed while respecting requirements for confidentiality as required by law.
- 7.4. When an investigation results in concerns not being substantiated, no action will be taken against anyone who raised the concerns in good faith.

8. Protection from retaliation

- 8.1. Children Believe prohibits retaliation against any Whistleblower or witness providing information about suspected misconduct.
- 8.2. A Whistleblower who reports legitimate concerns of misconduct in good faith shall not have retaliatory action taken against them. This includes attempting to deter a person from raising a concern, disciplinary measures, threatening to hold back promotional opportunities, termination and direct or indirect harmful or damaging actions taken or threatened, such as bullying or victimization, whether by superiors or peers.
- 8.3. Anyone who has had retaliatory actions threatened or taken against them should report them to the Vice President, People & Culture or as per 5.4.
- 8.4. All reports of retaliatory actions taken or threatened will be documented and investigated.
- 8.5. Any individual proven to have taken or threatened retaliatory action against another individual will be subject to disciplinary action up to termination of employment.

9. Investigation outcomes

- 9.1. On completion of an investigation, appropriate action will be taken to resolve the issue, which may result in disciplinary action (including dismissal and or referral to relevant authorities).
- 9.2. The Whistleblower will be informed that the issue has been resolved, and when possible and subject to legal constraints and confidentiality, the outcome of the investigation.

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- 9.3. If the Whistleblower is not satisfied with the resolution, the matter may be escalated to the CEO, or if that person is involved, to the Chair of the Board, and if the Chair is involved, to another Board Officer.
- 9.4. Records of disclosures received and the outcome of their investigation should be kept as per the *Records Retention Policy*.

V. POLICY AUTHORITY AND OFFICERS

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| a. Authority to approve this policy: | Board of Directors |
| b. Executive champion of this policy: | Vice President, People & Culture |
| c. Authority to develop procedures: | Vice President, People & Culture |
| d. Authority to approve procedures: | Executive Leadership Team |

VI. IMPLEMENTATION, MONITORING, COMPLIANCE AND REPORTING

The Executive Champion is responsible the implementation of this policy including its publication, communication, training and change management, development and implementation of the related policy procedures, forms and guidelines as well as cascading the policy to Country Offices (where applicable).

The Approval Authority identified in Section Va is ultimately responsible for compliance with this policy.

The Executive Champion will report on compliance with this policy to the policy Approval Authority on a quarterly basis.

VII. POLICY REVIEW

This policy and related procedures must undergo an in-depth review **every 3 years from** the approval date, but may be reviewed at any time as needed.

The Executive Champion will initiate and lead the policy or procedure review process and will provide updates to the Approval Authority on the progress and key dates.

VIII. RELATED DOCUMENTS

The following documents support the application of this policy:

- a) CB policies and procedures:
 - Anti-fraud and corruption policy
 - Anti-terrorism and partisan political policy
 - Child safeguarding policy
 - Code of ethical conduct
 - Financial management policies and manuals
 - Prevention of sexual exploitation and abuse policy
 - Records retention policy
 - Stakeholder complaints policy
- b) Relevant sector standards
 - Imagine Canada Standards Program
 - Accountable Now Commitments
 - Sphere Humanitarian Charter and Minimum Standards in Humanitarian Response

DEFINITIONS

Executive Leadership Team (ELT): The most senior level of staff leadership within Children Believe comprised of the Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Marketing and

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Development Officer (CMDO), Chief International Programs Officer (CIPO) and Vice-President, People & Culture (VP-P&C). The CEO may alter the composition of the ELT as required from time to time. One person may hold more than one position.

Executive Champion: A member of the ELT with overall responsibility for an assigned policy including: drafting, carrying out appropriate consultations / assessment, evaluating implications of the policy including risks and costs and seeking legal advice where necessary, developing and carrying out the communication, change management and implementation plan, writing any related procedures, standards or guidelines, monitoring compliance through regular reviews of the policy as well providing oversight to cascading the policy to Country Offices.

Whistleblowing: There may be situations when an employee witnesses illegal, immoral, or otherwise illegitimate practices by their employer during the course of their employment. When an employee discloses these practices to persons or organizations that may be able to take action against the employer, they are considered to have “blown the whistle”, otherwise known as “whistleblowing”.

Whistleblower: An employee, board member, or volunteer of Children Believe who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.