

# POLICY TEMPLATE

# Whistleblowing

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| ***Preface:*** This policy template has been developed as a tool to assist signatory organisations to develop policy to meet their obligations relating to **Principle D.2.3** of the CID Code of Conduct involving Whistleblowing. All aspects of the code have potential to relate to this policy.Signatory organisations should ensure that any policy that is developed reflects its own organisation’s philosophies and principles. The examples contained within this tool are only provided as prompts for signatory organisations to develop a more nuanced policy that best reflects their own approach and practices. It should also be noted that the policy format is provided as an *example* and that this format is not required to meet CID Code of Conduct obligations. Signatory organisations may submit a policy in a format that is most appropriate to their own organisation. **NOTE:** There is a lot of information here which can be included in a Whistleblowing Policy. In reality, such a policy (particularly depending on the size of your organisation) can be considerably more abbreviated, covering just:1. Introduction
2. Purpose
3. Procedures for Reporting
4. Responsibilities
5. Protection against Retaliation
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1. TITLE OF POLICY DOCUMENT

*The title should make clear the intent of the policy.*

**Example:**

[ORGANISATION] Whistleblowing Policy

2. LINKS TO OTHER RESOURCES

*Given the critical links between protection of whistleblowing and effective compliants procedures, so it is worthwhile having links to other key resources up front.*

**Example:**

Links to other policies:

* [ORGANISATION] Human Resources Policy
* [ORGANISATION] Complaints Handling Policy
* [ORGANISATION] Child Protection Policy

This policy will be reviewed triennially, and details recorded as below.

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| **Version** | **Date** | **Author/s** | **Approved by** | **Review Date** | **Comments** |
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1. INTRODUCTION

*This statement should expands on the organisation’s commitment to addressing whistleblowing as required by the code: i.e. “[to] have internal and external processes for safe reporting of wrongdoing ('whistle blowing')”. This is an opportunity for the organisation to make a strong definitive statement to understand the value of personnel feeling protected to be able to report organisation issues, including gross negligence or inappropriate behaviour by senior figures.*

**Example:**

[Organisation] is committed to the highest standards of ethical, moral and legal business conduct. In line with this commitment, and [ORGANISATION’S] commitment to open communication, this policy aims to provide guidance and reassurance for [ORGANISATION’S} employees, board members, contractors and third parties to raise concerns and complaints. This policy is intended as a reassurance that complainants will be protected from reprisals or victimisation for whistle-blowing (regarding complaints and concerns).

Complaints and concerns may include but are not limited to [ORGANISATION’S] accounting, auditing, and internal controls, practices and procedures; matters involving harassment, safety, child abuse or inappropriate behaviour towards a child, retaliation for raising complaints or concern, misconduct by employees, or other inappropriate behaviour by [ORGANISATION’S] Board, employees, volunteers, contractors or visitors.

1. PURPOSE

*If the policy is to be provided as a stand-alone document the introduction may start with a description of the organisation’s mission, vision, purpose and nature of programs. The introduction should make clear that the organisation values the concept of whistleblowing and its commitment to effective processes.*

*It is usual for the governing board of an organisation to adopt a policy by resolution and to make effective implementation of a policy a key performance requirement of its CEO. If this is the case the introduction could also make this clear.*

***Example:***

This policy is founded upon *[ORGANISATION]’s*commitment to accountability and transparency. The purpose of this policy is to provide a supportive work-relationship environment where misconduct within or by *[ORGANISATION]*can be raised without fear of retribution.

This is achieved by:

* encouraging the reporting of serious misconduct
* providing protected misconduct reporting alternatives to remove inhibitions that may impede such disclosures
* establishing mechanisms which enable:
	+ - protection for those that make serious misconduct disclosures
		- independent internal inquiry/robust investigation of disclosures made
		- resolution of the issue(s) identified
		- taking appropriate corrective action where false or unsubstantiated claims are made and/or the whistleblowing process is abused.

This policy is not intended to replace the normal internal reporting system for employment relation, discrimination, harassment, relationships at work and other less serious internal issues.

This policy is intended to apply to reports of alleged or suspected unacceptable conduct which is serious in nature. Generally, such reports would be regarded as being in the public interest. This policy must not be used for trivial or vexatious matters.

*[ORGANISATION]*is committed to the highest standards of legal, ethical and moral behaviour. *[ORGANISATION]*recognises that people who have a working relationship with *[ORGANISATION]*are often the first to realise there may be concerns. However, for fear of appearing disloyal or concern about being victimised or the subject of other reprisals, they may be concerned about reporting this misconduct.

No person should be personally disadvantaged for reporting a wrongdoing. Not only may this misconduct be illegal, but it may directly oppose the values and mission of *[ORGANISATION].*

The Protected Disclosures Act 2000 provides statutory protection for employees and other workers who report wrongdoing within the workplace (commonly referred to as “whistleblowers”).*[ORGANISATION]*is committed to maintaining an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.

When a person makes such a disclosure they are entitled to expect that:

* their identity remains confidential at all times to the extent permitted by law or is practical in the circumstances,
* They will be protected from reprisal, harassment or victimisation for making the report,
* Should retaliation occur for having made the disclosure then *[ORGANISATION]*will treat it as serious wrongdoing under this Policy.
1. GUIDING PRINCIPLES

*The guiding principles are the underlying philosophical principles on which the policy is based.*

**Example:**

[ORGANISATIONS]  will  not  tolerate  retaliation,  harassment,  or  victimization  against  its  Board  of  Directors, employees, or contractors for reporting concerns or complaints in good faith.  Retaliation means  any direct or indirect detrimental action recommended, threatened, or taken towards an individual who has  reported misconduct or provided information concerning the same.  When established, retaliation in itself constitutes misconduct, for which appropriate action will be taken.

**Or can be communicated as a list of principles…**

**Guiding principles for Our Policy**

[ORGANISATION] has adopted the following principles for our whistleblowing policy and procedures.

Principle 1: **Accessibility**

We will ensure that our whistleblowing process is as accessible as we can practically make it to all.

Principle 2: **Confidentiality**

We will observe utmost confidentiality in the whistleblowing process.

Principle 3: **Accountability**

We will ensure that accountability for and reporting on the actions and decisions with respect to whistleblowing is clearly established.

Principle 4: **Continual improvement**

Continual improvement of the whistleblowing process and the quality of services is one of our permanent objectives.

1. SCOPE

*The scope will define the relevant people to whom the policy refers.*

**Example:**

Scope of our policy

This policy applies to directors, employees, volunteers, contractors and consultants. It also applies to a person or organisation with a relationship with [ORGANISATION] who reports serious misconduct within or by a [ORGANISATION] employee/s.

1. DEFINITIONS

*This section will provide definitions relevant to the policy.*

**Example:**

**Whistleblowing is:**

The disclosure by or for a witness, of actual or suspected misconduct in an organisation that reveals fraud, corruption, illegal activities, gross mismanagement, malpractice or any other serious wrongdoing.

**A Whistle-blower is:**

A person who reports serious misconduct in accordance with this policy.

**A Whistle-blower Protection Officer is:**

The person responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved.

**Misconduct includes behaviour that:**

* is fraudulent or corrupt;
* is illegal;
* is unethical, such as acting dishonestly; altering company records; wilfully making false entries in official records; engaging in questionable accounting practices; or wilfully breaching [ORGANISATION]code of conduct of the CID Code of Conduct;
* is potentially damaging to [ORGANISATION]such as maladministration;
* is seriously harmful or potentially seriously harmful to a [ORGANISATION]employee or volunteer such as deliberate unsafe work practice or wilful disregard to the safety of others in the workplace;
* may cause serious financial or non-financial loss to [ORGANISATION]or damage its reputation; or be otherwise seriously contrary to [ORGANISATION]Whistle-blowing policy;
* involves any other kind of serious impropriety including retaliatory action against a whistle-blower for having made a wrongdoing disclosure.
1. PROTECTION AGAINST RETALIATION

*This section will refer to the principle of protection against retaliation in terms of an employee making a report.*

**Example:**

[ORGANISATION] gives its assurance that no employee who makes a bona fide report under this Policy will be subjected to any detriment by [ORGANISATION] as a result. In the event that an individual believes they are being subjected to a detriment by any person within [ORGANISATION] as a result of their decision to invoke the procedure they must inform the Whistle-blower Protection Officer [or Chief Executive Officer/ Board Member depending on your organisations requirements] immediately and appropriate action will be taken to protect them from any reprisals.

Appropriate disciplinary action will be taken against any employee who violates this policy e.g. by violating a whistle-blower’s anonymity or engaging in retaliation against a whistle-blower or where a disclosure was made in bad faith.

If it should become clear that the procedure has not been invoked in good faith, for example for malicious reasons or to pursue a personal grudge against another employee or manager, this will constitute misconduct and will be dealt with in accordance with the terms of [ORGANISATION] Human Resources Policy.

1. CONFIDENTIALITY & DATA PROTECTION

*This section will refer to the principles of confidentiality and data privacy, but acknowledge the legalities surrounding both the identity and the data collected.*

**Example:**

Confidentiality with respect to:

1. the identity of the whistle-blower and,
2. the data revealed by the whistle-blower,

will be maintained to the fullest extent practicable, but subject to the overriding legal requirements. Where requested, anonymity with respect to the identity of the whistle-blower will be maintained by use of an independent third party.

Accused staff members will receive appropriate notification if named in an allegation. Anonymity will be maintained within the parameters of the Privacy Act 1993 & Protected Disclosures Act 2000.

1. TRAINING & TRANSPERANCY

*This section will refer to the principles of ongoing training and transparency with staff and external stakeholders on this Whistleblowing policy.*

**Example:**

All [ORGANISATION] staff will be made aware of this policy and their responsibilities to report wrongdoing to the Chief Operating Officer. It is the responsibility of the Chief Operating Officer to ensure all staff are adequately trained in understanding, identifying and (where possible) mitigating any activity that may breach the definitions of fraudulent or corrupt behaviour (as outlined in the Protected Disclosures Act 2000).

All [ORGANISATION] stakeholders will be notified of the Whistle-blower policy via the [ORGANISATION] website.

1. REPORTING PROCEDURES

*This section will refer a general procedure when handling Whistle-blowers reports. Organisations will need to establish whom they think appropriate to be points of contact. The investigator’s mandate and scope should also be stated-as seen below.*

**Example:**

1. A whistle-blower should report instances of, or suspicions of misconduct to Contact Point 1: the [ORGANISATION] Chief Executive Officer. Reports must be made in good-faith and be as thorough as is possible. False or malicious allegations may result in disciplinary actions.
2. Where it is not possible or appropriate to report suspicion of misconduct to the Chief Executive Officer (Contact Point 1), reports should be raised directly to any member of the Board or (Contact Point 2) – [INSERT CONTACT PERSON]
3. Report lodgement:
	* 1. If the report is lodged with Contact Point 1, the officer will contact the chair of the audit and risk committee. Both parties will agree on the appointment of an appropriate delegate, who is not implicated in the report, to lead the investigation.
		2. If the report is lodged with Contact Point 2, the officer will contact the chairperson of the board. Both parties will agree on the appointment of an appropriate delegate, who is not implicated in the report, to lead the investigation.
4. The individual who leads the investigation will be referred to as the Whistle-blower Protection Officer and should either be a:
	* 1. qualified internal investigator who is independent of the area where the wrongdoing is alleged to have occurred, or
		2. qualified external investigator independent of [ORGANISATION] where considered necessary
5. The Whistle-blower Protection Officer will advise the Chief Executive and/or the Board of Directors of all complaints and their resolution within 5 days of receipt of occurrence of wrongdoing, and will report at least annually to the [Treasurer/Chair of the Finance Committee/Audit Committee] on compliance activity relating to accounting or alleged financial improprieties.
6. The Whistle-blower Protection Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation within 5 days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The Whistle-blower Protection Officer must keep the Contact Point and whistle-blower informed at least every two weeks of the investigation progress, subject to considerations of privacy of those against whom the allegations have been made.

**Example of Role Description:**

**Mandate of the Whistle-blower Protection Officer:**

The Whistle-blower Protection Officer (investigator) has direct, unobstructed access to independent financial, legal and operational advisers as required, and a direct line of reporting to the relevant Contact Point, as may be required to satisfy the objectives of this Policy. They must have internal independence of line management of the area affected by the wrongdoing disclosure. They are authorised to apply the powers granted by the Audit & Risk Committee. They may second the expertise of other officers in [ORGANISATION] to assist in the investigation and may seek the advice of internal or external experts as required.

1. SCOPE OF REPORTING

*This section will outline the scope of allegations that are included in the organisation’s whistleblowing policy and what content should be included in a complaint to the organisation.*

**Example:**

**Scope:**

[ORGANISATION’s] whistleblowing procedures are intended to address matters of a serious nature relating to conduct by [ORGANISATION] or its employees. These include conduct that constitutes a criminal offence, failure to comply with legal obligations, miscarriage of justice, health and safety danger, environmental risk or a concealment of any of these, whether the conduct has occurred, is occurring or is likely to occur. Examples include:

* dishonesty, fraud or corruption;
* instances of bribery or suspected terrorist engagement or involvement;
* illegal acts (e.g. theft, drug sale or use, violence, harassment, criminal damage to property or other breaches of law);
* unethical actions (e.g. dishonestly altering company records, engaging in questionable accounting practices or wilfully breaching the organisation’s Code of Conduct);
* actions that are potentially damaging to the organisation or dangerous to individuals connected with it (e.g. unsafe work practices, substantial wasting of resources);
* actions likely to cause financial loss to World Vision and is partner offices or damage its reputation or be otherwise detrimental to organisational interests;
* any other kind of serious impropriety.

**Content:**

An allegation should contain as much specific factual information as possible including:

* a clear statement that the allegation is being raised as a whistleblowing matter;
* all facts describing the alleged event, issue or matter;
* the name of each person involved;
* dates, times and locations;
* facts relevant to urgency; and
* documentation, witnesses, or other supporting evidence.
1. GOOD FAITH

*This section will refer to the principle of good faith in how complaints will be regarded, and the complainant.*

**Example:**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code, [ORGANISATION] policy, or law. Any allegations that prove not to be substantiated and have been made maliciously or with knowledge that they were false will be treated as a serious disciplinary offense.

1. OBLIGATIONS

*This section will state the obligations imposed on a whistle-blower, and the protections involved in the process.*

***Example:***

A Whistle-blower must provide information to assist any inquiry/investigation of the wrongdoing disclosed.

Even though a whistle-blower may be implicated in the wrongdoing they must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.

It is important to note that making a report may not protect the whistle-blower from the consequences flowing from involvement in the wrongdoing itself. A person’s liability for their own conduct is not affected by their reporting of that conduct under this policy. However active cooperation in the investigation, an admission and remorse may be taken into account when considering disciplinary or other action.

1. EXTERNAL REPORTING

*This section will refer to the case of external reporting. It should be apparent that this is a final option when the organisation’s own processes have failed.*

***Example:***

[ORGANISATION] would expect that in almost all cases, raising concerns internally would be the most appropriate action. However, should a [ORGANISATION] employee believe that an internal investigation has failed to produce a reasonable response or feels that they cannot raise their concerns internally, further recourse can be sought in writing to one of several external legal institutions, provided that the employee honestly and reasonably believes the information and any allegations are true.

**Contact details:** As a final point of contact, once all other avenues have been exhausted, a whistle-blower may approach the NZ Charity Commission which provides the following mechanism for receipt of disclosures under the Act:

Monitoring & Investigations,
The Charity Commission,
PO Box 8024,
Wellington 6143.
**Contact Centre:** 0508 242 748.
**By email at:** online complaints form at [www.charities.govt.nz](http://www.charities.govt.nz).
You can also contact the Office of the Ombudsman through their website: <http://www.ombudsman.parliament.nz/make-a-complaint>