

# WHISTLEBLOWING AND REPORTING MECHANISM



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## WHISTLEBLOWING AND REPORTING MECHANISM

Whistleblowing is the most common way of detecting unethical behavior and corrupt practices among employees, members and management. Whistleblowing is the disclosure of information about a perceived wrongdoing in an organization, or the risk thereof, to individuals or entities believed to be able to effect action. The terms whistleblowing and reporting are often used interchangeably and for the purpose of this handbook, the terms are used interchangeably.

Whilst taking into account cultural and other obstacles that prevent reporting, it is important that organizations have a safe complaints mechanism where employees, members and the general public are able to lodge complaints and report suspicious behavior. A proper whistleblowing mechanism should facilitate ways to receive and handle information, conduct investigation, undertake decision-making and corrective measures. The following are some guiding principles of a best practice whistleblowing and reporting mechanism in an organization:

- Establish a standalone policy/procedure and mechanism for whistleblowing and reporting in order to ensure certainty, clarity and seamless application of the whistleblowing policy/procedure.
- Establish a committee or unit to monitor and periodically review the operationalization of the whistleblowing policy.
- Establish robust and comprehensive protection for whistleblowers, securing their rights and ensuring a safe alternative to silence.
- Encourage the use of internal whistleblowing systems and ensure its accessibility, both internally and externally.
- Ensure a thorough, timely and independent investigation of concerns and have adequate enforcement and follow-up mechanisms.
- Ensure that the identity of the whistleblower is not disclosed without the individual's consent, and provide mechanisms that allow anonymous disclosure.
- Ensure protection of the whistleblower against any disadvantage as a result of whistleblowing. This shall extend to all types of harm, including dismissal, job sanctions, punitive transfers, harassment, loss of status and benefits, and the like.

Guided by the above principles, the following is a template which organizations can modify, adapt and adopt relevant to the organization's structure, existing policies/procedures and operations. Annex 1 provides a Dhivehi translation of the whistleblowing and reporting policy template.

## Template: Whistleblowing and reporting policy

### Guidance Note:

A whistleblowing and reporting policy should include the following:

- ▾ Definition of whistleblowing.
- ▾ Scope of application.
- ▾ Procedures for reporting violations.
- ▾ Handling of reported violations.
- ▾ Protection measures for whistleblowers.

The following policy template sets minimum standards and individual whistleblowing and reporting policies can be expanded as required by the organization or in accordance with the Whistleblower Protection Act 16/2019.

## 1. Introduction

This whistleblowing and reporting policy is intended to encourage and enable members, employees and associates of (name of the organization) to raise concerns and report internally so that (name of the organization) can address and correct inappropriate and unethical conduct and actions. This policy is also intended to facilitate mechanisms to report violations of (name of the organization's) code of conduct or suspected violations of law or regulations that govern (name of the organization's) operations.

### 1.1 Purpose:

The purpose of this policy is to facilitate disclosure at (name of the organization) and encourage an open and accountable organization by:

- Establishing a reporting mechanism where members, employees and associates are able to raise concerns internally without retaliation or reprisals.
- Providing guidance on how to report a suspected violation, or related integrity concern, safely and confidentially.
- Establishing measures that (name of the organization) will take to protect the identity of those that report violations/concerns.
- Establishing procedures on how reports are dealt internally.

## **1.2 Definition:**

In this policy "reporting", "disclosure" and "whistleblowing" is used interchangeably. For the purpose of this policy, whistleblowing is the disclosure of information about an active, previous, attempted or potential wrongdoing or violation or misconduct in (name of the organization).

Whistleblowers are defined as persons who report breaches of (name of the organization) code of conduct, internal policies and law, with the reasonable belief that the information reported is true at the time of reporting.

## **1.3 Scope of application:**

This policy is applicable to all those working for or with (name of the organization) including employees, members, volunteers, consultants and contractors.

Reports and/or concerns can be raised by those who have been subjected to, affected by, witnessed, received information about, or otherwise suspect any violation of (name of the organization's) code of conduct or law or regulations that govern (name of the organization) operations.

Disclosures must be made within 2 years after the occurrence of the event/incident.

# **2. General Policy**

## **2.1 Reporting procedure**

Reports of suspected violations can be made verbally or in writing to any of the following channels.

- a.** Employees, consultants, contractors and volunteers can report, verbally or in writing to a line manager or supervisor. If it is not comfortable to speak or write to a line manager or supervisor then, they can report using any of the following channels. Members of the organization can also report using the channels outlined below.
- b.** Reports can be made identifiable or anonymously by calling (Phone number) or by e-mailing (e-mail address) or by filling the online form available at (website address).
- c.** Reports can be made to the (name of the organization) Compliance Officer (where applicable).
- d.** Reports can be made to the Chief Executive Officer or the Governing Board of (name of the organization).

## **2.2 Information to be included in a report**

Reports submitted under this policy are encouraged to include as much information as available, including the following suggested details:

- a.** Broad description of the suspected violation.
- b.** Detailed information including details where and how the incident or issue of violation happened, who is involved, how the reporter came to know about it, when it happened, if there are any witnesses, victims or affected persons due to the issue or incident.
- c.** Supporting documents.
- d.** Date of reporting.
- e.** Preferred contact details.

## **2.3 Handling reports**

- a.** A Compliance Officer shall be assigned to receive, assess, investigate and respond to complaints received under this policy. (Note: Compliance Officer may be a board member, the Executive Director or other HR officer designated by the organization).
- b.** Following the receipt of a report through any of the internal reporting channels, (name of the organization's) Compliance Officer will notify the person who submitted a report and acknowledge receipt of the reported violation or suspected violation within 3 working days.
- c.** All reports will be promptly assessed, investigated where warranted, and appropriate corrective or other appropriate action will be taken if warranted by the investigation.
- d.** Regular updates shall be provided to the whistleblower upon request and a final case outcome report shall be provided to the whistleblower.

## 3. Protection measures for whistleblowers

- a.** Individuals reporting under this policy are protected irrespective of the outcome of the reporting process including those who made inaccurate reports genuinely and reasonably believing that the information disclosed was true at the time of reporting.
- b.** The whistleblower identity and related information are protected from disclosure.
- c.** Whistleblowers are protected from any and all forms of retaliation, disadvantage, or discrimination at the workplace linked to or resulting from whistleblowing. This includes;
  - Dismissal.
  - Removal from duties.
  - Reduction of working hours.
  - Probation.
  - Withholding allowances or decision on such allowances as a punishment.
  - Ban or restriction on promotion or training opportunities.
  - Demotion or restriction on allowance.
  - Issuing threats and warnings and causing loss and damage.
  - Such other activities carried out against the whistleblower.
- d.** The governing board must address and compensate for, where necessary, for any retaliations as per 2.4 (c) against individuals that suffered retaliation for reporting in accordance with this policy.
- e.** Whistleblowers are protected from any legal proceedings for disclosures made in accordance with this policy.

### 3.1 Anonymous reporting

Reports made anonymously through the internal channels provided by (name of the organization) under this policy will be treated as seriously as non-anonymous reports and in accordance with this policy.

Limitations to anonymous reporting:

- a.** Difficulty in providing comprehensive protection to a person whose identity is unknown.
- b.** Assessments of reports may be limited in scope or focus where it is not possible to communicate or seek further information/clarification from the reporting person.
- c.** The reporting person will not be informed of the progress and outcome of the investigation.

**This whistleblowing and reporting policy shall be made available to all members and staff associated with (name of the organization).**