WHISTLEBLOWING
REGULATIONS

Code of Conduct Integrity Policy
Considering the importance ICCO attaches to pursuing a solid integrity policy and, as part of this, a sound whistleblowing policy,

considering the approval by the Works Council dated 16 April 2020;

on 12 May 2020 the Executive Board of ICCO has decided to adopt the following regulations:

**Article 1. Definitions**

1. In these regulations, the following terms shall mean:

a. **The Foundation**: ICCO

b. **employee**: a person who performs or has performed work pursuant to a civil-law employment contract or an appointment under public law, or a person who performs or has performed work other than in the context of an employment relationship;

c. **employer**: ICCO which arranges or has arranged for work to be performed pursuant to a civil-law employment contract, or which arranges or has arranged for work to be performed other than in the context of an employment relationship;

d. **suspected abuse**: an employee’s suspicion of an abuse in the organization where he works or has worked, or in another organization in the event that he has come into contact with this organization through his work, insofar as:
   - the suspicion is based on reasonable grounds resulting from the knowledge gained by the employee while working for his employer, or from the knowledge obtained by the employee through his work for another business or organization, and
   - a public interest is at stake, such as:
     i. a breach or potential breach of statutory regulations or Code of Conduct, including an offence or potential offence,
     ii. a danger or potential danger to public health,
     iii. a danger or potential danger to public safety,
iv. a danger or potential danger to the environment,
v. an improper act or omission, or threat thereof, that jeopardizes the proper functioning of the organization,
vi. a breach, or potential breach, of other regulations than the statutory regulations,
vii. a waste or potential waste of public money,
viii. a deliberate withholding, destruction or manipulation of information, or threat thereof, of the facts referred to under i to vii,
e. suspected irregularity: a suspicion based on reasonable grounds of an inadequacy or injustice of a general, operational, financial or interpersonal nature which takes place under the responsibility of the organization and is serious enough to fall outside the scope of the regular work processes and to transcend the responsibility of the immediate superior;
f. person of trust/confidential advisor: a person who, by virtue of his position, has a duty of confidentiality, and whom the employee can consult in confidence about a suspected abuse. This person is a staff member and has been appointed to act in this role for the organization of the employer;
g. Integrity Officer: a staff member who is responsible for the set-up and maintenance of the Integrity system and for reporting on the functioning of the system to the chair of the Executive Board;
h. Integrity Focal Point: The Integrity Focal Point supports the Integrity officer in the Regional Offices of ICCO; a person who, by virtue of his position, has a duty of maintenance of the Integrity system in their specific region and for reporting on the functioning of the system; this person has been appointed to act in this role for the organization of the employer (Regional Manager);
i. report: the report of a suspected abuse or irregularity pursuant to these regulations;
j. person reporting: the employee who has reported a suspected abuse or irregularity pursuant to these regulations;
k. manager: This can be the employee’s own line manager or regional manager, country manager or the manager of another department or region;
l. chief executive: the body or person who is responsible for the day-to-day management of the organization of the employer;
m. supervisory board: the body within the organization of the employer that supervises the chief executive;
n. contact person: the person who has been appointed by the chief executive after receiving the report, in consultation with the person reporting, as the contact person with the aim of preventing unfair treatment;
investigators: the persons who have been appointed by the chief executive to conduct the investigation into the abuse;

external authority: the authority which, in the reasonable opinion of the person reporting, is most suitable for external reporting of the suspected abuse;

external third party: any organization or representative of an organization which, in the reasonable opinion of the person reporting, may be deemed capable of resolving the abuse or having it resolved directly or indirectly.

2. Where these regulations refer to ‘he’, ‘his’ or ‘him’, this shall also mean ‘she’ or ‘her’.

Article 2. Information, Advice and Support for the Employee

1. An employee may consult an advisor in confidence (person of trust) about a suspected abuse.

2. In accordance with paragraph 1, the employee may ask the person of trust for information, advice and support in relation to the suspected abuse.

3. In accordance with paragraph 1, the employee may also ask the ACT Alliance Secretariat for information, advice and support in relation to the suspected abuse via the Complaints Focal Person at the ACT secretariat in Geneva, Switzerland in the English language, via 3 channels (by letter, by email, to complaintsbox@actalliance.org or by phone call or text message).

Article 3. Internal Reporting by an Employee of the Employer

1. An employee who suspects an abuse or irregularity within the organization of his employer may report this to any executive officer who, within the organization, has a higher hierarchical position than he himself has. In the event that the employee has a reasonable suspicion that the chief executive is involved in the suspected abuse or irregularity, he may also report this to the Supervisory Board. In this case, where these regulations refer to ‘the chief executive’, this shall mean ‘the Supervisory Board’.

An employee can always seek support from one of the appointed persons of trust, if you want to talk to someone in strict confidence, for support, maybe to clarify the nature of that issue, to determine the appropriate follow up actions and/or for referment.
2. The employee may also report the suspected abuse or irregularity within the organization of his employer through the Integrity Officer. The Integrity Officer shall forward the report, in consultation with the employee, to an executive officer as referred to in the previous paragraph, or the Supervisory Board respectively.

Article 4. Internal Reporting by an Employee of Another Organization or by a Beneficiary of ICCO’s Programs

1. An employee of another organization or a beneficiary of ICCO’s program who has come into contact with the organization of the employer through his work, and who suspects an abuse within the organization of the employer, may report this to any executive officer who, within the organization of the employer, has an equal or higher hierarchical position than he himself has. In the event that the employee of another organization or beneficiary has a reasonable suspicion that the chief executive is involved in the suspected abuse, he may also report this to the Supervisory Board. In this case, where these regulations refer to ‘the chief executive’, this shall mean ‘the Supervisory Board’.

2. The employee of another organization or beneficiary as referred to in the previous paragraph may also report the suspected abuse within the organization of the employer through the Integrity Officer. The Integrity Officer shall forward the report, in consultation with the employee, to an executive officer as referred to in the previous paragraph, or the Supervisory Board respectively.

3. After receiving the report, the Integrity Officer acting on behalf of the chief executive, in consultation with the person reporting, can appoint a contact person without delay with the aim of preventing unfair treatment.

Article 5. Protection of the Person Reporting Against Unfair Treatment

1. The employer shall not treat the person reporting unfairly for reporting properly and in good faith a suspected abuse to the employer, another organization, an external authority as referred to in article 14 paragraph 3 or an external third party under the circumstances as referred to in art. 14 paragraph 4.

2. Unfair treatment as referred to in paragraph 1 shall in any case include the following unfair actions:
   a. dismissing the employee, other than at his own request;
   b. prematurely terminating or not renewing a temporary employment contract;
   c. not converting a temporary employment contract into a permanent employment contract;
   d. taking a disciplinary action;
   e. prohibiting the person reporting or his colleagues from investigating, speaking, working in a specific workplace or communicating;
f. compulsory reassignment to another position;
g. expanding or restricting the duties of the person reporting, other than at his own request;
h. relocating or transferring the person reporting, other than at his own request;
i. refusing a request by the person reporting to be relocated or transferred;
j. changing the work area or refusing a request to this end;
k. withholding a salary increase, occasional reward, bonus or the granting of compensation;
l. reducing the employee’s chances of promotion;
m. not accepting an employee calling in sick, or continuing the sick leave of the employee;
n. rejecting a leave request;
o. granting leave, other than at the employee’s own request.

3. In the event that there are reasonable grounds for confronting the person reporting about his performance or for taking an unfair action against him as referred to in paragraph 2, but the action that the employer takes is out of proportion with these grounds, this situation shall also be considered ‘unfair treatment’ as referred to in paragraph 1.

4. In the event that the employer decides, shortly after the report, to take an unfair action as referred to in paragraph 2 against the person reporting, he shall justify why he considers this action necessary and explain that this action is not related to the reporting, in good faith and proper purpose, of a suspected abuse or irregularity.

5. The employer shall make sure that the executive officers and colleagues of the person reporting refrain from any form of unfair treatment in relation to the reporting, in good faith and proper purpose, of a suspected abuse or irregularity, which impedes the professional or personal performance of the person reporting. This shall in any case include:
   a. bullying, ignoring and excluding the person reporting;
   b. making unsubstantiated or disproportional reproaches with respect to the performance of the person reporting;
   c. de facto prohibiting the person reporting or his colleagues from investigating, speaking, working in a specific workplace or communicating, however formulated;
   d. intimidating the person reporting by threatening to take certain actions or behave in a certain way should he persist with his report.

6. The employer shall confront employees who are guilty of treating the person reporting unfairly and may issue a warning or take disciplinary action against them.

Article 6. Preventing Unfair Treatment of the Person Reporting

1. The contact person appointed under article 9 paragraph 6 and the person reporting shall discuss without delay whether there are risks of unfair treatment, how these risks may be
reduced and what the employee can do if he believes he is treated unfairly. The contact person shall be responsible for documenting this in writing, and shall submit this documentation to the person reporting for approval and signature. The person reporting shall receive a copy of this.

2. In the event that the person reporting believes he is treated unfairly, he may discuss this with the contact person without delay. The contact person and the person reporting may also discuss which measures can be taken to prevent unfair treatment. The contact person shall be responsible for documenting this in writing, and shall submit this documentation to the person reporting for approval and signature. The contact person shall forward the report -via the Integrity Officer- to the chief executive without delay. The person reporting shall receive a copy of this.

3. The chief executive shall be responsible for taking the measures necessary to prevent unfair treatment.

Article 7. Protection of Other Persons Concerned Against Unfair Treatment

1. The employer shall not treat the person of trust who works for the employer unfairly for acting as an advisor to the person reporting.

2. The employer shall not treat the person of trust unfairly for performing the duties described in these regulations.

3. The employer shall not treat the contact person unfairly for performing the duties described in these regulations.

4. The employer shall not treat the investigators who work for the employer unfairly for performing the duties described in these regulations.

5. The employer shall not treat an employee unfairly who is being heard by the investigators in relation to his statement made in good faith.

6. The employer shall not treat an employee unfairly in relation to his provision of documents to the investigators which, in his reasonable opinion, are important to the investigation.

7. Article 5 paragraphs 2 to 6 shall equally apply to unfair treatment of the persons referred to in paragraph 1 to 6.

Article 8. Confidential Treatment of the Report and the Identity of the Person Reporting

1. The employer shall be responsible for storing the information about the report in such a
manner that it shall only be physically and digitally accessible to those involved in the handling of this report.

2. All those who are involved in the handling of a report shall not reveal the identity of the person reporting without the explicit consent, in writing, of the person reporting, and shall treat the information about the report confidentially.

3. In the event that the suspected abuse or irregularity has been reported through the person of trust, and the person reporting has not consented to revealing his identity, all correspondence concerning the report shall be sent to the person of trust and the person of trust shall forward this to the person reporting without delay.

Article 9. Documenting, Forwarding and Confirming Receipt of the Internal Report

1. In the event that the employee reports a suspected abuse or irregularity orally to a manager, or clarifies his written report orally, the manager, in consultation with the person reporting, shall document this in writing, and shall submit this documentation to the person reporting for approval and signature. The person reporting shall receive a copy of this.

2. In the event that an employee reports a suspected abuse or irregularity orally through the person of trust, or clarifies his written report orally, the person of trust, in consultation with the person reporting, shall document this in writing, and shall submit this documentation to the person reporting for approval and signature. The person reporting shall receive a copy of this.

3. The manager who has received the report shall forward this report to the chief executive via the Integrity Officer without delay.

4. In the event that the person reporting or the executive officer who has received the report have a reasonable suspicion that the chief executive is involved in the suspected abuse or irregularity, the manager shall forward the report to the Supervisory Board within the organization of the employer without delay. In this case, where these regulations refer to ‘the chief executive’, this shall mean ‘the Supervisory Board’.

5. The Integrity Officer shall send a confirmation of receipt of the report to the person reporting without delay. The confirmation of receipt shall in any case include an objective description of the report, the date the report has been received by the chief executive and a copy of the report.

6. After receiving the report, the Integrity Officer acting on behalf of the chief executive, in consultation with the person reporting, shall appoint a contact person without delay with the aim of preventing unfair treatment.
Article 10. The Handling of the Internal Report by the Employer

1. The chief executive shall launch an investigation into the reported suspicion of an abuse or irregularity, unless:
   a. the suspicion is not based on reasonable grounds, or
   b. it is clear from the outset that the report concerned is not related to a suspected abuse or irregularity.

2. In the event that the chief executive decides not to launch an investigation, he shall inform the person reporting about this decision in writing within two weeks after the internal report. The chief executive shall include an explanation as to why he believes that the suspicion is not based on reasonable grounds, or that it is clear from the outset that the report concerned is not related to a suspected abuse or irregularity.

3. The chief executive shall decide whether an external authority as referred to in article 14 paragraph 3 should be notified of the internal report of a suspected abuse. In the event that the employer notifies an external authority, the chief executive shall send a copy of this to the person reporting, unless there are strong objections to this.

4. The chief executive shall appoint independent and impartial investigators to conduct the investigation, and shall not in any case have the investigation conducted by persons who may be involved, or may have been involved, in the suspected abuse or irregularity.

5. The chief executive shall inform the person reporting in writing without delay that an investigation has been launched and who is going to conduct this investigation. The chief executive shall send the person reporting a copy of the investigation assignment, unless there are strong objections to this.

6. The chief executive shall inform the persons affected by the report about this report and about notifying an external authority as referred to in paragraph 3, unless this is contrary to the interests of the investigation or the interests of enforcement.

7. In most cases the Integrity Officer will act on behalf of the chief executive in the execution of the actions described in clauses of Article 10.

Article 11. The Conduct of the Investigation

1. The investigators shall provide the person reporting with the opportunity to be heard. The investigators shall document this in writing, and shall submit this documentation to the person
reporting for approval and signature. The person reporting shall receive a copy of this.

2. The investigators may also hear other persons. The investigators shall document this in writing, and shall submit this documentation to the persons being heard for approval and signature. The persons being heard shall receive a copy of this.

3. The investigators may inspect and request all the documents within the organization of the employer that they reasonably consider necessary for conducting the investigation.

4. Employees may provide the investigators with all the documents they reasonably consider necessary for the investigators to inspect in the course of the investigation.

5. The investigators shall prepare a draft investigation report and provide the person reporting with the opportunity to make comments, unless there are strong objections to this.

6. Subsequently, the investigators shall complete the investigation report. They shall send a copy of this to the person reporting, unless there are strong objections to this.

**Article 12. The employer’s Position**

1. Within eight weeks after the report, the chief executive shall inform the person reporting in writing about the employer’s position on the reported suspicion of an abuse or irregularity. He shall also indicate which measures have been taken as a result of this report.

2. In the event that it becomes clear that the position cannot be given within the period allowed, the chief executive shall inform the person reporting about this in writing. He shall also include a time limit within which the person reporting can expect to receive the position. Should the total period then exceed twelve weeks, an explanation as to why a longer period is needed shall be included as well.

3. After completion of the investigation, the chief executive shall decide whether an external authority as referred to in article 14 paragraph 3 should be notified of the internal report of a suspected abuse and of the investigation report and the employer’s position. In the event that the employer notifies an external authority, he shall send a copy of this to the person reporting, unless there are strong objections to this.

4. The persons affected by the report shall be informed in the same way as the person reporting pursuant to paragraphs 1 to 3, unless this is contrary to the interests of the investigation or the interests of enforcement.

5. In most cases the Integrity Officer will act on behalf of the chief executive in the execution of the actions described in clauses of Article 12.

1. The employer shall provide the person reporting with the opportunity to react to the investigation report and the employer’s position.

2. In the event that, in his reaction to the investigation report or to the employer’s position, the person reporting indicates that the suspected irregularity or abuse has not actually or properly been investigated, or that there are significant inaccuracies in the investigation report or in the employer’s position, the employer shall react to this in substance and if necessary, shall launch a new or further investigation. Articles 10 to 13 shall equally apply to this new or further investigation.

3. In the event that the employer notifies or has notified an external authority as referred to in article 14 paragraph 3, he shall also send this external authority the reaction of the person reporting to the investigation report and the employer’s position as referred to above. The person reporting shall receive a copy of this.

Article 14. External Report

1. After reporting a suspected abuse internally, the person reporting may also report this externally in the event that:
   a. the person reporting does not agree with the position as referred to in article 12 and believes that the suspicion has been wrongfully ignored;
   b. the person reporting has not received a position within the period allowed as referred to in article 12, paragraph 1 or 2.

2. The person reporting may directly report a suspected abuse externally in the event that he cannot reasonably be required to first report this internally. This shall in any case apply in the event that this arises from a statutory provision, or in the event of:
   a. imminent danger, involving a substantial and urgent public interest which requires immediate external reporting;
   b. a reasonable suspicion that the chief executive within the organization of the employer is involved in the suspected abuse;
   c. a situation in which the person reporting has reasonable cause to fear retaliatory actions related to the internal report;
   d. a clearly identifiable threat of destruction or disappearance of evidence; e. an earlier report of the same abuse in accordance with the procedure, which has not led to eliminating the abuse;
   f. an obligation to direct external reporting.
3. The person reporting may report externally to an external authority which, in the reasonable opinion of the person reporting, is most suitable for this. ‘External authority’ shall in any case include:
   a. an authority responsible for detecting criminal offences;
   b. an authority responsible for supervising compliance with the provisions laid down in or pursuant to a statutory provision;
   c. another relevant competent authority to which the suspicion of abuse can be reported including the Complaints Focal Person at the ACT secretariat in Geneva.

4. In the event that in the reasonable opinion of the person reporting, the public interest outweighs the employer’s interest in non-disclosure, the person reporting may also report externally to an external third party which, in his reasonable opinion, may be deemed capable of eliminating the abuse or having it eliminated directly or indirectly.

**Article 15. Internal and External Investigation into Unfair Treatment of the Person Reporting**

1. The person reporting who believes that he is treated unfairly in connection with the reporting of a suspected abuse, may request the chief executive to launch an investigation into the manner in which he is treated within the organization.

2. Articles 10 to 13 shall equally apply here.

3. Paragraph 1 and 2 shall equally apply to the persons referred to in article 7 paragraphs 1 to 6.

4. The person reporting may also request the ACT secretariat in Geneva to launch an investigation into the manner in which the employer has behaved towards him in response to his report of suspected abuse.

**Article 16. Publication, Reporting and Evaluation**

1. The chief executive shall be responsible for publishing these regulations on the Intranet and for making them publicly available on the website of the employer.

2. The Integrity Officer shall annually prepare a report on the policy for dealing with reports of suspicions of abuse or irregularities and the implementation of these regulations. This report shall in any case include:
   a. information about the policy pursued during the previous year with regard to reports of suspicions of abuse or irregularities and the policy to be pursued in this area during the coming year;
   b. information about the number of reports and an indication of the nature of the reports, the results of the investigations and the employer’s positions;
c. general information about experiences with preventing unfair treatment of the person reporting;
d. information about the number of requests for investigations into unfair treatment related to the reporting of a suspected abuse and an indication of the results of the investigations and the employer’s positions.

3. The chief executive shall forward the draft of the report as referred to in the previous paragraph to the Works Council for discussion, after which it shall be discussed in a consultation meeting with the Works Council.

4. The chief executive shall provide the Works Council with the opportunity to express its position on the policy for dealing with reports of suspicions of abuse or irregularities, the implementation of these regulations, and the report. The chief executive shall be responsible for including the position of the Works Council in the report, and shall submit this inclusion to the Works Council for approval.

**Article 17. Entry into Force of the Regulations and Withdrawal of the Current Regulations**

1. These regulations shall enter into force on 12 May 2020.

2. These regulations shall be cited as the Whistleblowing Regulations of ICCO.

3. The Whistleblower Policy ICCO dated 26-03-2018 is withdrawn.