

Whistleblower Protection Policy

Audited By	Approved by
Compliance Manager	Board of Directors 16 / 05 / 2022
CROWE AS ITALY	

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1. Introduction

HELPCODE requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of HELPCODE, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

2. Definitions

Malpractice: improper, illegal, or negligent professional behaviour. The term “malpractice” includes but is not exhaustive of:

- Criminal/ sexual offences;
- Breaches of legal obligations (including negligence, breach of contract, breach of administrative law);
- Miscarriages of justice;
- Health and safety;
- Damage to the environment;
- The concealment of any of the above.

Management: for purposes of this policy, management refers to the Director, Senior Manager, coordinators or other individuals who manage or supervise funds or other resources, including human resources.

3. Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that HELPCODE can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of HELPCODE’s Code of Ethics or suspected violations of law or regulations that govern HELPCODE’s operations.

4. No Retaliation

It is contrary to the values of HELPCODE for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of HELPCODE. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

5. Reporting Procedure

HELPCODE has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with a board member.

Supervisors and managers are required to report complaints (including reports received directly from employees) or concerns about suspected ethical and legal violations in writing to the HELPCODE's designated board member, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Director or the organization's designated person (Ombudsman)

6. The Ombudsman

The HELPCODE's ombudsman is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Ombudsman will advise the Board of Directors, periodically every three months, about the situation of complaints, their state and if any resolution and will report at least annually to the Board on compliance activity relating to accounting or alleged financial improprieties.

All complaints are reported by the Ombudsman in the "*Registry of Safeguarding*" (See Annex 1).

7. Accounting and Auditing Matters

The HELPCODE's Ombudsman shall immediately notify the Audit Committee/Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

This information is for educational and informational purposes only and should not be

considered legal or other professional advice for specific matters. Prior to adopting this sample document for their own use, nonprofits should seek the advice of their own professional advisors.

8. Acting in Good Faith

Anyone filing a written 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. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

9. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

10. Handling of Reported Violations

The HELPCODE's ombudsman will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Principle and definitions:

Corruption is defined as the misuse by any national or international staff of entrusted power for private gain. The unrightfully private advantage gained by corruptive behavior can be both financial (e.g. a commission, a cash bribe, a kick-back, etc.) or no-financial (e.g. abuse of a service of a subordinate, a career advantage, sexual abuse, etc.).

HELPCODE's activities and projects are based on the following principles:

- Humanity, meaning the centrality of saving human lives and alleviating suffering wherever it is found.
- Impartiality, meaning the implementation of actions solely on the basis of need, without discrimination, between or within affected populations.
- Neutrality, meaning the HELPCODE operations must not favor any side in an armed

conflict or other dispute where such action is carried out.

- Independence, meaning the autonomy of humanitarian objectives from the political, economic, military or other objectives that any actor may hold with regard to areas where humanitarian action is being implemented.

Corruptive behavior is not only morally unacceptable, but it threatens one of several of these principles and therefore the trustworthiness, reputation and image of HELPCODE.

HELPCODE therefore is determined to prevent corruptive behavior by the following set of rules and processes:

- Tight financial control, comprehensive financial tracking, monitoring and reporting systems.
- Application of the principle of double signatures on all accounting documents.
- Systematic internal audit of all accounting entries and relevant documents.
- Application of the national and international procurement procedures.
- Establishment of beneficiaries lists with transparent criteria.
- Encouragement of donor monitoring.
- Definition, declaration and application of clear employment criteria and recruitment procedures.
- Generic e-mail system.
- Sensitization and regular refresh training of all managers and staff.

If despite all the principles and control mechanism, abusive and corrupt behavior of a staff or manager is noted, HELPCODE encourages all staff to declare such observations. In order to protect the observing reporter and assure the suspected staff or manager to strict, objective and professional analyses and treatment of the allegation, the following procedure is to be followed.

Procedures for reporting of suspected or witnesses corruptive behavior (*Whistleblower Policy*): HELPCODE has named as ombudsman for such allegation its internal audit manager, allegations should be transmitted by email to safeguarding@helpcode.ch or by letter to the following postal address:

Helpcode Switzerland

Chemin de la Grand-Cour 8, 1256 Troinex

For urgent cases, s/he can also be reached by telephone under the following number:

+41 787839412

Allegations should be precise and detailed, include the name and function of the alleged offender, description of circumstances, events and timing and include copies of relevant documents if available. The allegation has to be signed by the reports. Anonymous declarations will not be dealt with.

If the claims appear to be serious and substantiated, ombudsman will open a full investigation of the case, based on all available reports and documents, and by involving managers and staff at all hierarchical levels if necessary. In severe cases, ombudsman will personally visit the concerned project and complete her/his inquiry by personal analysis and audit of the situation. Ombudsman will throughout the whole procedure guarantee full confidentiality about the identity of the reported and neither reveal his/her name during the investigation nor the final report.

Ombudsman will conclude his inquiry by drafting a comprehensive report about the case and deliver it to the Director who will decide on how to correct the situation and sanction the offender - or close the file in case the findings have been unsubstantial.

This procedure is made available for all staff and regularly taught and reminded in all basic and refresher training courses for all international and national staff.

11. Control Matrix

The minimum controls to be ensured by the procedure.

Scope	Control	Description	Frequency	Owner
Reporting Procedure	CTRL 1	Verify that supervisors and managers report complaints or suspected ethical and legal violations in writing to the designated member of the board of directors.	To event	Supervisors Managers
The ombudsman	CTRL 2	Verify that every three months, the Ombudsman informs the Board of Directors of the situation of the complaints, their state and possible resolution.	Quarterly	Ombudsman
	CTRL 3	Verify that annually, the Ombudsman communicates to the Board of Directors the activities of the Organization relating to accounting or alleged financial irregularities.	Annual	Ombudsman
Accounting and Auditing Matters	CTRL 4	Verify that the Ombudsman notifies the Audit Committee / Finance Committee of any concerns or complaints regarding Organization accounting practices, internal controls or auditing and cooperates with the committee until the matter is resolved.	To event	Ombudsman
Acting in Good Faith	CTRL 5	Verify that the Ombudsman periodically analyses all reports considered to be unfounded in a malicious way.	Quarterly	Ombudsman
Handling of Reported Violations Handling of Reported Violations	CTRL 6	Verify that the Ombudsman informs staff of the outcome of the reported violation or suspected violation.	To event	Ombudsman
	CTRL 7	Verify that all reports are investigated/processed and closed with possible corrective actions.	To event	Ombudsman
	CTRL 8	Verify that all alerts are transmitted through: - mailbox; - postal address; - Telephone number (for more urgent cases).	To event	Ombudsman

Scope	Control	Description	Frequency	Owner
	CTRL 9	Verify that each report contains the following information: - name and function of the alleged offender; - description of circumstances, events and timing; - copies of relevant documents (if available); - signature of the accusation.	To event	Ombudsman
	CTRL 10	Verify that a full report on the case is made by the Ombudsman.	To event	Ombudsman
	CTRL 11	Verify that the Director takes the appropriate corrective actions/sanctions or closes the file if necessary.	To event	Director
	CTRL 12	Verify that the procedure is made available to all personnel.	To event	Internal Control