



# Dorcas

## Whistleblower Policy

Integrity Framework

## Document information

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## Introduction

Dorcas sets high standards for integrity and strives for an open and transparent culture. We continuously work together to improve our services to reach those who are in need. In consistent with this commitment and desire for open communication this whistleblower policy is aimed at creating a way to invite anyone to speak out to us. We are open to receive feedback and we want our employees to feel safe and that they are protected when they act as whistleblowers.

This whistleblower policy provides guidelines for dealing with reporting a suspected malpractice, misconduct or irregularity within Dorcas.

### Article 1. Definitions

1. In these regulations the following definitions apply:
  - a) Employee: the person who performs or has performed work under the employment contract or the person who performs or has performed work other than from employment;
  - b) Employer: [Dorcas Aid International], a person/organization who is contractually bound to a worker - the employee - to give that worker money as a salary or wages, in exchange for ongoing work and for which the employer directs the work and exercises fundamental control over the work;
  - c) Suspicion of malpractice: the suspicion of an employee that there is malpractice within the organization in which he works (or has worked at another organization if he has come into contact with the organization as a result of his activities) to the extent that:  
The suspicion is based on reasonable grounds, arising from the knowledge that the employee has acquired from his employer or arising from the knowledge that the employee has acquired through his work at another company or organization, and the social interest is at stake in:
    1. the (imminent) violation of a statutory regulation, including an (imminent) criminal offense;
    2. an (imminent) danger to public health;
    3. an (imminent) danger to the safety of persons;
    4. an (imminent) danger of damage to the environment;
    5. an (imminent) danger to the proper functioning of the organization as a result of improper action or failure to act;
    6. an (imminent) violation of rules other than a statutory regulation;
    7. a (imminent) waste of government money;
    8. a (threat of) knowingly withholding, destroying or manipulating information about the subject.
  - d) Suspicion of irregularity: a reasonable suspicion of a shortcoming or injustice of a general, operational or financial nature that takes place under the responsibility of the organization and is that serious that this goes outside the regular work processes and goes beyond the responsibility of the immediate supervisor;
  - e) Advisor: a person who, by virtue of his position, has a duty of confidentiality and who is consulted by an employee in confidence about a suspicion of malpractice/misconduct/irregularity;
  - f) Confidential Advisor: the person appointed to act in this position for the employer's organization;
  - g) Advice center for whistleblowers ("Huis voor Klokkeluiders": an external advice center established by Dutch law (<https://www.huisvoorklokkeluiders.nl/english>);



- h) Report: reporting a suspicion of malpractice or irregularity on the basis of these policy;
- i) Reporter: the employee who has reported a suspicion of malpractice or irregularity on the basis of this policy;
- j) Senior manager: the person who is in charge of the day-to-day management of the employer's organization;
- k) Internal supervisor: the board members that supervises the highest managers within the employer's organization;
- l) Highest responsible: the external Supervisory Board;
- m) Contact person: the person appointed by the Senior manager as contact person after receipt of the report, in consultation with the reporter;
- n) Investigators: those to whom the Senior manager orders the investigation into the reported incident;
- o) External authority: that authority that, in the reasonable opinion of the reporter, is most eligible to add to the external report of the suspicion of an incident;
- p) External 3th party: any organization or representative of an organization who attends the reasonable judgment of the reporter may be considered capable of direct or indirect the suspected to be able to solve or have solved wrongdoing
- q) Investigation Department Advice center for whistleblowers: the investigation department of the advice center for whistleblowers, as referred to in point g.

2. Wherever this regulation refers to a he, it should also be read as she.

#### Article 2. Information, advice and support for the employee

1. An employee can consult an advisor in confidence about a suspicion of malpractice.
2. In accordance with paragraph 1, the employee may request the confidential counselor for information, advice and support regarding the suspicion of malpractice.
3. In accordance with paragraph 1, the employee may also request the advice department of the Advice centre for Whistleblowers for information, advice and support regarding the suspicion of malpractice. <https://www.huisvoorklokkenluiders.nl/english>

#### Article 3. Internal report by an employee or employee from another organization

1. An employee of the organization (or an employee of another organization who has come into contact with the employers' organization as a result of his work) who suspects an abuse or irregularity within the organization of his employer can report this to any manager who occupies a higher position within the organization hierarchically than he. If the employee has a reasonable suspicion that the Senior manager is involved in the suspected abuse or irregularity, he can also make the report to the internal supervisor. In that case, in these regulations, "the Senior manager" should be read further as "the internal supervisor".
2. The employee (or an employee of another organization who has come into contact with the employers' organization as a result of his work) can also report the suspicion of malpractice or irregularity within the organization of the employer via the confidential advisor. The confidential advisor, in consultation with the employee, forwards the report to a manager as referred to in the previous paragraph or the internal supervisor.



#### **Article 4. Protection of the reporter against disadvantage**

1. The employer will not disadvantage the reporter in connection with reporting a suspicion of malpractice or irregularity to the employer, another organization or external authorities', as referred to in Article 14 paragraph 3 and 4.
2. Disadvantage as referred to in the first paragraph is understood to mean taking an adverse measure, such as:
  - a) giving dismissal, other than at the employee's own request;
  - b) premature termination or non-renewal of a temporary employment contract;
  - c) not converting temporary employment into permanent employment;
  - d) taking a disciplinary measure;
  - e) imposing an investigation, speaking, workplace and / or contact prohibition on the reporter or colleagues of the reporter,
  - f) appointing an employee to another position, other than at his own request;
  - g) expanding or limiting the reporting activities, other than at his own request;
  - h) relocating or relocating the reporter, other than at his own request;
  - i) refusing a request to relocate or transfer the reporting person;
  - j) changing the workplace or refusing a request to do so;
  - k) withholding any salary increase, incidental pay, bonus, or award of benefits;
  - l) withholding promotion opportunities;
  - m) not accepting a sick report, or leaving the employee registered as sick;
  - n) rejecting a request for leave;
  - o) granting leave, other than at his own request;
3. There is also a question of disadvantage as referred to in paragraph 1 if there are reasonable grounds to hold the reporter to account about his performance or to take a disadvantageous measure as referred to in paragraph 2 against him, but the measure taken by the employer is not in reasonable proportion until stands to that ground.
4. If the employer takes a disadvantageous measure as referred to in paragraph 2 towards the reporter within a foreseeable time after making a report, he will provide reasons why he considers this measure necessary and that this measure is not related to reporting a suspicion. of an abuse or irregularity.
5. The employer ensures that supervisors and colleagues of the reporter refrain from any form of disadvantage in connection with reporting a suspected abuse or irregularity, which hinders the professional or personal functioning of the reporter. This includes:
  - a) bullying, ignoring and excluding the reporter;
  - b) making disproportionate accusations with regard to the functioning of the reporter;
  - c) the actual imposition of an investigation, speaking, workplace and / or contact prohibition on the reporting person or colleagues of the reporting person, formulated in any way whatsoever;
  - d) intimidating the reporter by threatening to take certain measures or behavior if he goes through with his report.
6. The employer addresses employees who are guilty of disadvantaging the reporter and may impose a warning or disciplinary measure on them.

#### **Article 5. Preventing the reporter from being disadvantaged**

1. The contact person as referred to in article 9, paragraph 6, discusses together with the reporter which risks of disadvantage are present, how those risks can be reduced and what the employee



can do if he believes that there is a disadvantage. The contact person ensures that this is recorded in writing and submits this record to the reporter for approval and signature. The reporter will receive a copy of this.

2. If the reporter is of the opinion that there has been disadvantage, he can discuss this with the contact person. The contact person and the reporter also discuss which measures can be taken to counter any disadvantage. The contact person ensures that this is recorded in writing and submits this record to the reporter for approval and signature.

The contact person forwards the report to the Senior manager. The reporter will receive a copy of this. The Senior manager ensures that measures that are necessary to counter disadvantage are taken.

#### **Article 6. Protection of other parties involved against disadvantage**

1. The employer will not disadvantage the advisor who is employed by the employer because of acting as an advisor to the reporting person;
2. The employer will not disadvantage the confidential counselor, the contact person or the investigators who are employed by the employer because of the performance of the tasks described in these regulations;
3. The employer will not disadvantage an employee who is heard by the investigators in connection with making a report.
4. The employer will not disadvantage an employee in connection with providing the investigators with documents that, in their reasonable opinion, are relevant to the investigation.
5. Article 4, paragraphs 2-6, also applies to disadvantage persons referred to in paragraphs 1 and 2 of this article.

#### **Article 7. Confidential handling of the report and the identity of the reporter**

1. The employer will ensure that the information about the report is kept in such a way that it is physically and digitally only accessible to those involved in the handling of this report.
2. Anyone involved in handling of a report will not disclose the identity of the reporter without the reporter's written consent and will treat the information about the report and the reporter confidentially.
3. If the suspicion of malpractice or irregularity has been reported via the confidential counselor and the reporter has not given permission to disclose his identity, all correspondence about the report will be sent to the confidential counselor and the confidential counselor will immediately forward this to the reporter.
4. All those involved in handling of a report do not disclose the identity of the advisor without the express written consent of the reporter and the advisor.

#### **Article 8. Recording and forwarding receipt of the internal report**

1. If the employee reports a suspected malpractice or irregularity verbally to his supervisor or confidential advisor and/or provides a written report with an verbally explanation, this supervisor or confidential advisor, in consultation with the reporter, will ensure that this is recorded in writing and make this record to the reporter for approval and signature. The reporter will receive a copy of this.
2. The supervisor to whom the report was made shall immediately forward the report to the Senior manager within the employer's organization.



3. If the reporter, or the supervisor to whom the report was made, has a reasonable suspicion that the Senior manager is involved in the suspected abuse or irregularity, the supervisor will immediately forward the report to the internal supervisor within the employer's organization. In that case, in these regulations, "the most manager" should be read further as "the internal supervisor".
4. The Senior manager will immediately send the reporter confirmation that the report has been received. The confirmation of receipt will in any case contain a description of the notification, the date on which it was received and a copy of the notification.
5. After receipt of the report, the most manager, in consultation with the reporter, immediately appoints a contact person who will keep an eye on any possible disadvantage of the reporter.

#### Article 9. Handling of the internal report by the employer

1. The senior manager will initiate an investigation into the reported suspicion of misconduct or irregularity, unless:
  - a) the suspicion is not based on reasonable grounds, or
  - b) it is clear that what has been reported does not relate to a suspicion of malpractice or irregularity.
2. If the senior manager decides not to initiate an investigation, he will inform the reporter of this in writing within two weeks of the internal report. It is also indicated on which basis the senior manager is of the opinion that the suspicion is not based on reasonable grounds, or that it is clear in advance that the reported does not relate to a suspicion of malpractice or irregularity.
3. The senior manager assesses whether an external authority, as referred to in Article 13 paragraph 3, must be informed of the internal report of a suspicion of abuse. If the employer informs an external authority, the senior manager will send the reporter a copy of this, unless there are serious objections to this.
4. The senior manager assigns the investigation to investigators who are independent and impartial, and in any case does not have the investigation carried out by persons who may be or may have been involved in the suspected wrongdoing or irregularity.
5. The senior manager informs the reporter immediately in writing that an investigation has been initiated and by whom the investigation is being carried out. The senior manager the senior manager will send the reporter a copy of this, unless there are serious objections to this.
6. The senior manager informs the persons to whom a report relates about the report and about the notification of an external authority as referred to in paragraph 3, unless the investigation or enforcement interest could be harmed as a result.

#### Article 10. The execution of the research

1. The investigators give the reporter the opportunity to be heard. The investigators ensure that this is recorded in writing and submit this record to the reporter for approval and signature. The reporter will receive a copy of this.
2. The researchers can also hear others. The researchers ensure that this is recorded in writing and submit this record for approval and signature to the person who has been heard. The person who has been heard will receive a copy of this.
3. Within the employer's organization, the investigators can view and request all documents that they reasonably consider necessary for execute the investigation.



4. Employees may provide the investigators with any documents that they reasonably consider necessary for the investigators to become aware of in the context of the investigation.
5. The researchers draw up a concept investigation report and give the reporter the opportunity to comment on it, unless there are serious objections to this.
6. The researchers then finalize the research report. They will send the reporter a copy of this, unless there are serious objections to this.

#### **Article 11. Position of employer**

1. The senior manager informs reporter within 8 weeks after reporting in writing about the position of the employer with regard to the reported suspicion of a misconduct or irregularity. It also indicates the steps to which the report has led.
2. If it becomes clear that the position of the employer cannot be given within the set term, the senior manager will inform the reporter in writing. It is also indicated within which period the reporter can expect the position of the employer. If the total term therefore exceeds twelve weeks, it will also be indicated why a longer term is necessary.
3. After completion of the investigation, the senior manager assesses whether an external authority, as referred to in Article 13, paragraph 3, of the internal report of a suspected abuse, must be informed of the investigation report and the position of the employer. If the employer informs an external authority, he will send the reporter a copy of this, unless there are serious objections to this.
4. The persons to whom the report relates will be informed, unless the investigation interest or the enforcement interests could be harmed.

#### **Article 12. Hearing and rebuttal**

1. The employer gives the reporter the opportunity to respond to the investigation report and the position of the employer.
2. If, in response to the investigation report or the position of the employer, the reporter indicates, that the suspicion of an irregularity or wrongdoing has not actually or not been properly investigated, or that the investigation report or the position of the employer contains substantial inaccuracies, the employer will, if necessary, initiate a new or additional investigation.
3. If the employer informs an external authority as referred to in Article 13, paragraph 3, he will also send the reporter's response to the investigation report and the position of the employer to that external authority. The reporter will receive a copy of this.

#### **Article 13. External report**

1. After making an internal report of a suspicion of abuse, the reporter can make an external report if:
  - a) the reporter does not agree with the employers position referred to in Article 11 and is of the opinion that the suspicion has been handled incorrectly;
  - b) the reporter has not received a position of the employer within the period referred to in Article 11.
2. The reporter can immediately make an external report of a suspicion of malpractice if he cannot reasonably be expected to make an internal report first. That is the case in any case if there is any:
  - a) acute danger, where an urgent social interest necessitates immediate external reporting;





- b) a reasonable suspicion that the highest responsible person within the employer's organization is involved in the suspected wrongdoing;
  - c) a situation in which the reporter can reasonably fear measures in connection with submitting an internal report;
  - d) a clearly identifiable threat of embezzlement or destruction of evidence;
  - e) a previous report in accordance with the procedure of the same abuse that has not remedied the abuse;
  - f) a duty to report directly externally.
3. The reporter can make the external report to an external authority that in the reasonable opinion of the reporter is the most suitable. An external authority is in any case understood:
  - a) an authority charged with the investigation of criminal offenses;
  - b) an authority charged with supervising compliance with the provisions by or pursuant to any statutory regulation;
  - c) another competent authority to which the suspicion of malpractice can be reported, including the investigation department of the Advice centre for Whistleblowers.
4. If, in the reasonable opinion of the reporter, the social interest outweighs the interest of the employer in secrecy, the reporter can also make the external report to an external third party who, in his reasonable opinion, capable to resolve suspected wrongdoing directly or indirectly.

#### Article 14. Internal and external investigation into disadvantage of the reporter

1. A reporter who feels that he is being disadvantaged after reporting a suspicion of abuse, can request the senior manager to investigate the way in which he is treated within the organization.
2. Articles 9 to 12 apply here.
3. Paragraphs 1 and 2 apply to the persons referred to in Article 6 paragraphs 1 to 5.
4. The reporter can also request the investigation department of the advice centre for Whistleblowers to investigate the way in which the employer has behaved towards him in response to the report of a suspicion of abuse.

#### Article 15. Publication, reporting and evaluation

1. The senior manager ensures that these regulations are published on the intranet and made public on the employer's website.
2. The senior manager draws up an annual report on the policy for dealing with the reporting of suspected abuses and irregularities and the implementation of this regulation. In any case, this report contains:
  - a) information about the policy pursued in the past year with regard to the reporting of suspected abuses and irregularities and the policy to be pursued in this area in 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 positions of the employer;
  - c) general information about the experiences with combating disadvantage of the reporting person;
  - d) information about the number of requests for investigation into disadvantage in connection with reporting a suspected malpractice and an indication of the results of the investigations and the positions of the employer.



3. The senior manager sends the draft for the report referred to in the previous paragraph to the Executive board and Dutch Works Council for discussion, after which it is discussed in a consultation meeting.
4. The senior manager gives the Works Council the opportunity to express its position on the policy on dealing with the reporting of suspected abuses and irregularities, the implementation of these regulations, and the reporting. The senior manager ensures that the position of the Works Council is incorporated in the report, and submits this processing to the Works Council for approval.

#### Article 16. Effective date and evaluation of this regulation

1. These regulations enter into force [.....].
2. This regulation is referred to as the regulation for dealing with the reporting of a suspicion of malpractice or irregularity at Dorcas or in short regulation for reporting a suspicion of wrongdoing or irregularity Dorcas.
3. This policy will be evaluated every year and adjusted if necessary.

