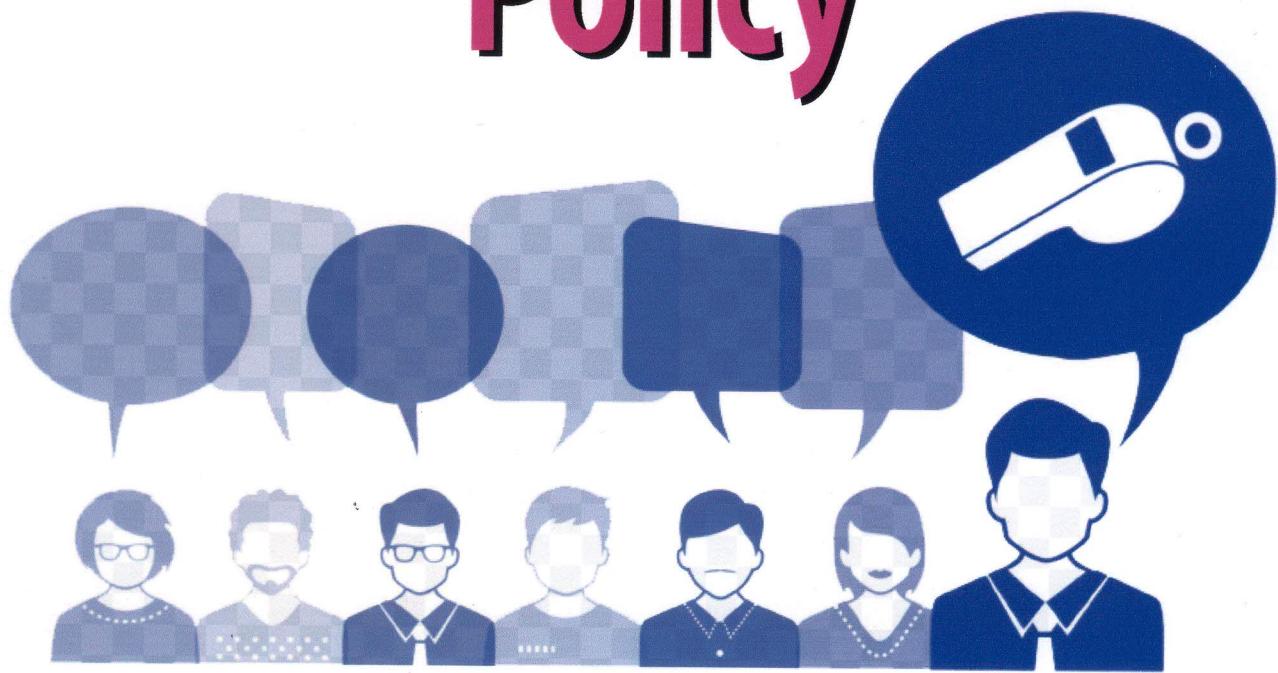


Whistleblower Policy



March 2019

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**NGO FORUM
FOR PUBLIC HEALTH**

**4/6, Block-E, Lalmatia
Dhaka-1207**

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Whistleblower Policy

1. Introduction

NGO Forum for Public Health's (hereinafter "NGO Forum") management and employees are expected to carry out their duties as required and conduct themselves in a professional manner at all times and in ways that bring recognition to themselves and the organization. We are required to observe high standards of organization and personal ethics, honesty and integrity in fulfilling our responsibilities within all applicable laws and regulations. Being a non government organization, we are socially responsible in ensuring that this is practiced within the organization. This Policy addresses the commitment of the organization to integrity and ethical behaviour by helping to foster and maintain an environment where employees can act appropriately, without fear of retaliation. To maintain these standards, the organization encourages its employees who have concerns about suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the organization, to come forward and express these concerns without fear of punishment or unfair treatment.

The organization conducts organizational activities based on the principles of fairness, honesty, openness, decency, integrity and respect. It is organization's policy to support and encourage its employees to report and disclose improper or illegal activities, and to fully investigate such reports and disclosures. It is also the organization's policy to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats, coercion or intimidation against employees who report, disclose or investigate improper or illegal activities (the "Whistleblowers") and to protect those who come forward to report such activities. The organization assures that all reports will be treated strictly confidentially and promptly investigated and that reports can be made anonymously, if desired.

The organization's internal control and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of controls cannot provide absolute safeguards against irregularities. The organization has the responsibility to investigate and report to appropriate parties, allegations of suspected improper activities and to take appropriate actions. Employees and others are

encouraged to use guidance provided by this policy for reporting all allegations of suspected misconduct or improper activities.

2. Purpose of the Whistleblower Policy

The policy aims to:

- 2.1 Help develop a culture of openness, accountability and integrity.
- 2.2 Enable Management to be informed at an early stage about acts of misconduct.
- 2.3 Provide an avenue or channel for employees to raise those concerns and get feedback on any actions taken as a result.
- 2.4 Reassure employees that if they will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure.

However, this Policy is not intended to be used where other more appropriate procedures are available, for example:

- (1) Through HR department concerning personal grievances.
- (2) Complaints relating to job performance or terms and conditions of employment.
- (3) Unhappiness over inadequate training (approach human resource department).

3. General Procedures

This policy is intended to encourage Board members, staff (paid and volunteer) and others to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviors or practices) without retribution.

- 1 The Whistleblower should promptly report the suspected or actual event to his/her supervisor.
- 2 If the Whistleblower would be uncomfortable or otherwise reluctant to report to

his/her supervisor, then the Whistleblower could report the event to the next higher or another level of management, including to the Head of H.R. & Admin or to the Organizational Management if needed.

- 3 The Whistleblower can report the event with his/her identity or anonymously.
- 4 The Whistleblower shall receive no retaliation or retribution for a report that was provided in good faith that was not done primarily with malice to damage another or the organization.
- 5 A Whistleblower who makes a report that is not done in good faith is subject to discipline, including termination or separation of employee relationship, or other legal means to protect the reputation of the organization and members of its Board and staff.
- 6 Anyone who retaliates against the Whistleblower (who reported an event in good faith) will be subject to discipline, including termination or separation of the employee status.
- 7 Crimes against person or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement agency.
- 8 Supervisors, managers and/or Board members who receive the reports must promptly act to investigate and/or resolve the issue.
- 9 The Whistleblower shall receive a report within five office days of the initial report, regarding the investigation, disposition or resolution of the issue.
- 10 If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the Whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.

4. CHANNEL AND STRUCTURE OF WHISTLE BLOWING

- 4.1 All employees of the organization may use this Policy and have the duty to report concerns which may have, or reliable information provided to them, about possible misdeeds or improprieties committed by the employee/management of the organization.

- 4.2 Information about known or suspected violations by any employee should be reported promptly to the Manager, HR & Admin of the organization.
- 4.3 Where appropriate, the matters raised may:
 - (1) Be investigated by the management, internal auditor, a committee set up by the Senior Management Members or through the disciplinary process.
 - Be referred to police
 - Be referred to the external auditor
 - (2) Usually, within One (1) week of a concern has been raised, the person looking into the concern will write to you:
 - Acknowledged that the concern has been received.
 - Indicating how the organization proposes to deal with the matter.
 - (3) Subject to any legal constraints, the relevant employee will normally be informed of the final outcome of any investigation.
 - (4) Quarterly reports on cases reported will be submitted to the Management and/or Audit Committee where appropriate.

5. PROTECTION FOR WHISTLEBLOWER

- 5.1 The organization assures that the whistleblower's identification will be kept confidential unless required by court or other regulatory authorities to disclose the identity.
- 5.2 The organization will not tolerate victimization of the whistleblower, and the disciplinary action will be taken against those who victimize the whistleblower.
- 5.3 The organization assures that the employment of the whistleblower will be protected even if the report proved to be unfounded, provided the report has been made in good faith. However, any reporting with malicious intent will not be tolerated.

6. PROTECTION FOR Organization AND SUSPECT

- 6.1 Information pertaining to the whistleblowing case will strictly be kept confidential and restricted to the organization of designated officers in charge of the investigation. This is to prevent unnecessary leakage of information which could result in potential legal suits if there was insufficient evidence to support the case.
- 6.2 The organization will ensure there are sufficient facts and evidence to support the action, decision to be taken against the suspect, and the evidence is able to stand up to cross-examination / scrutiny by a special team.
- 6.3 The organization will ensure that all suspects will not be convicted of any wrongdoing or unduly penalized until the case facts are proved to be genuine and sufficient evidence are in place to support the case.

7 EXAMPLES OF COMPLAINTS

By way of example, Complaints which should be reported pursuant to this Policy, include without limitation:

- (a) use of NGO Forum's funds or property for any illegal, improper or unethical purpose (for example, fraud, theft of organizational property, embezzling funds, misappropriating funds, assets or corporate information, bribes, kickbacks or influence payments or misdirecting funds to related parties);
- (b) tampering with any NGO Forum's accounting or audit-related records or documents (in any format, including electronic records such as emails) or destroying any NGO Forum's accounting or audit-related documents except as otherwise permitted by the requirements of prevailing laws and regulations.
- (c) fraud or deliberate error in the preparation, evaluation, review or audit of any NGO Forum's financial statements;
- (d) fraud or deliberate error in the recording and maintaining of NGO Forum's financial records (for example, overstating expense reports, falsifying time sheets, preparing erroneous invoices, misstating inventory records or describing an expenditure for one purpose when, in fact, it is being made for something else);

- (e) deficiencies in or non-compliance with NGO Forum's internal accounting controls (for example, circumventing review and approval procedures);
- (f) misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in NGO Forum's financial records, financial reports or audit reports;
- (g) deviation from full and fair reporting of NGO Forum's financial condition, results of operations or cash flows; and
- (h) any effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statement or records of NGO Forum.

Examples of matters which are not considered Complaints and which should not be reported under this Policy, include:

- (a) questions, concerns and complaints relating to aspects of NGO Forum's workplace. For example:
 - (i) work scheduling, required hours of work, compensation for work and transfers of Staff; and
 - (ii) enforcement of existing NGO Forum's human resource policies and requirements;