

POLICY TITLE	Whistleblower	POLICY #	POL-FO-AS-054
APPLIES TO/ SCOPE	IO, CO, Grant Funded Operations, Board of Directors	POLICY OWNER	Senior Director of Assurance
SUPERSEDES	N/A	CREATION DATE	February 26, 2018
APPROVAL	CEO Management Team and the Board of Directors	EFFECTIVE DATE	January 1, 2023
LAST REVIEW DATE	October 31, 2022	NEXT REVIEW DATE	October 31, 2023

## 1. PURPOSE

ChildFund International (“ChildFund”) is committed to high standards of ethical, moral, and legal business conduct, as well as open communication. In line with this commitment, the Whistleblower policy provides reporting mechanisms for Board Members, employees, vendors, grantees, and other third parties (“Reporting Parties”) to raise concerns and complaints. The policy is also intended as reassurance that Reporting Parties will be protected from reprisals or victimization for whistleblowing.

## 2. POLICY

- 2.1 ChildFund provides mechanisms for anonymously reporting concerns or complaints in good faith. ChildFund will investigate concerns and complaints reported through these anonymous mechanisms, as well as those reported directly to Management, the Global Assurance Department (“Assurance”), the Global Human Resources Department (“GHR”), the General Counsel (“Legal”) and the Audit Committee of the Board of Directors (“Audit Committee”). Senior Management will take appropriate and consistent disciplinary measures based on the results of these investigations.
- 2.2 The subject matter of such concerns and complaints may include, but is not limited to, the following categories:
  - 2.2.1 Employment Issues and DEI (Diversity, Equity, Inclusion) - Includes sexual harassment, discrimination, employment or labor law violations and other employment related issues.
  - 2.2.2 Environment, Health, and Safety - Includes alcohol or substance abuse, anti-terrorism safeguards, workplace violence, health and safety concerns.
  - 2.2.3 Financial and Business Integrity - Includes conflict of interest, legal or regulatory violations, gifts, bribes or kickbacks, code of ethics violation, falsification of financial records, violation of company policies.
  - 2.2.4 Misuse or Misappropriation of Corporate Assets or Information - Includes falsification of contracts, reports or records, fraud or embezzlement, theft of cash or equipment, prohibited data use or disclosure, child and family data privacy violation, unapproved use of brand, intellectual property, or facilities.
  - 2.2.5 Child and Other Protection Concerns - Includes child safeguarding violations, child protection incidents, human sex trafficking, sexual exploitation and abuse (SEA).
- 2.3 Methods for reporting concerns and complaints will be displayed within Country Offices and Local Partner locations. Where applicable, the display will be in English and in the most widely spoken national or local languages of the respective country.
- 2.4 Assurance, GHR and Legal assess the nature, legitimacy, and significance of any complaint received to determine it is necessary to proceed with further investigation. In consultation with Senior Management, they will agree on an investigation strategy based on the circumstances alleged in the complaint.

- 2.5 All submissions of complaints will be maintained in a confidential file for a minimum of seven years following receipt of such submissions, unless otherwise required by law.
  - 2.6 It is the duty of the individual(s) receiving the report to protect the confidentiality of the person making the report and safeguard all aspects of the report and the related communications to the extent reasonable to sufficiently investigate the complaint. The Reporting Party's identity should not be otherwise disclosed, except as necessary for administrative, disciplinary, or judicial action or to ensure effective process in the investigation of the allegations made.
  - 2.7 Senior Management is solely responsible for applying appropriate and consistent disciplinary measures for those who violate the law, the Code of Business Conduct and Ethics or other ChildFund policies, including associated procedures or the policy in Human Resource manuals appropriate to the work location to reinforce our commitment to abide by the law and uphold ChildFund's values. Violations may result in disciplinary action up to and including discharge. Certain matters may be referred to legal authorities or funding organization where required by contract or law for investigation and/or prosecution in addition to being handled through the ChildFund's disciplinary process.
  - 2.8 Protection for Individuals Submitting Complaints
    - 2.8.1 Retaliation against any person who files a complaint or provides additional information in an investigation is prohibited. ChildFund shall take all appropriate steps, and comply with all applicable laws and regulations, to prevent retaliation against a Reporting Party who submits a complaint where such retaliation is because such person has submitted the complaint.
    - 2.8.2 Protection against retaliation applies to any party who reported the issue or participated in the investigation. To receive protection under this policy, the individual must:
      - 2.8.2.1. Make the report or provide information in good faith,
      - 2.8.2.2. Have a reasonable belief that misconduct, or an irregularity, has occurred, and
      - 2.8.2.3. Report the retaliation, through the mechanisms discussed in this policy and in the related procedure referred to in section 7.7 below as soon as possible and no later than one year after the alleged act of retaliation has taken place.
    - 2.8.3 The transmission or dissemination of unsubstantiated rumors does not qualify as a Protected Activity.
    - 2.8.4 Making a report or providing information that is intentionally false or misleading constitutes misconduct and may result in disciplinary or other appropriate action, up to and including termination.
- ### 3. DEFINITIONS
- 3.1 Board of Directors: The Board of Directors of ChildFund.
  - 3.2 Board Members: Individuals who sit on the Board of Directors of ChildFund.
  - 3.3 ChildFund: Includes the International Office ("IO") and Country Offices ("CO"). The policy also extends to all grant funded ChildFund operations.
  - 3.4 Employees: Staff of ChildFund hired to perform a particular job for the organization.
  - 3.5 Management: Senior Management, Managers, Supervisors, or other individuals who manage or supervise funds or other resources, including human resources.
  - 3.6 Protected Activity: An employee activity that is protected from employer retaliation.
  - 3.7 Senior Management: President and Chief Executive Officer, Vice Presidents, Regional Directors, IO Directors and Country Directors.

- 3.8 Retaliation: Terminating or taking any other type of adverse action against an employee by an employer (through Management or GHR) for engaging in protected activity.

## 4. RESPONSIBILITIES

- 4.1 The Audit Committee of the Board of Directors is responsible to provide oversight to the process for the submission, receipt and handling of concerns and complaints regarding internal controls, auditing matters, code of ethical conduct, child safeguarding standards, retaliation, harassment, safety, and other workplace issues involving ChildFund directors, officers or employees as outlined in the procedures and to annually review the procedures and process for appropriateness.
- 4.2 Senior Management has an obligation to raise awareness and understanding of this Policy among employees and to encourage them to report concerns.
- 4.3 In concert with Assurance, GHR or Legal, Senior Management will ensure that complaints are properly investigated. Based on the complaint, it may be appropriate for Global Assurance to investigate it, due to their independence. If Global Assurance does not have resources available at the time needed, Senior Management must hire qualified independent outside resources to perform the investigation.
- 4.4 Senior Management has a duty to take appropriate actions based on the results of an investigation.
- 4.5 Employees are responsible for being alert to suspected or actual concerns on the subject matters listed, or related to the subject matters listed, in section 2.2, and report them in line with the Whistleblower Procedures, so they may be investigated.

## 5. EXCEPTIONS

- 5.1 None

## 6. RELATED REGULATORY REQUIREMENTS

- 6.1 None

## 7. RELATED CHILDFUND POLICIES

- 7.1 Code of Business Conduct and Ethics
- 7.2 Child Safeguarding Policy and Procedure - GHR-POL-080 and GHR-PRO-080
- 7.3 Conflict of Interest Policy - POL-FO-AS-051
- 7.4 Conflict of Interest Procedure - PRO-FO-AA-89
- 7.5 Fraud Prevention and Awareness Policy - POL-FO-AS-055
- 7.6 Fraud Prevention and Awareness Procedure - PRO-FO-AS-101
- 7.7 Whistleblower Procedure - PRO-FO-AS-100