

# PROCEDURE



PROCEDURE NAME	Whistleblower	PROCEDURE #	PRO-FO-AS-100
APPLIES TO /SCOPE	IO, CO, Grant Funded Operations, Board of Directors	PROCEDURE 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

The following procedures outline the process for the submission, receipt, retention, and treatment by ChildFund International (“ChildFund”) of concerns and complaints filed by Board Members, employees, vendors, grantees, and other third parties (“Reporting Parties”).

## 2. POLICY

ChildFund’s Whistleblower policy as outlined in the Whistleblower Policy POL-FO-AS-054.

## 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 a protected activity.

## 4. RESPONSIBILITIES

- 4.1 Assurance is responsible for maintaining a mechanism to anonymously report concerns and complaints to ChildFund, as well as maintaining the process for receiving and handling complaints reported through any means.
- 4.2 Employees have the responsibility to report suspected or actual concerns or violations of ChildFund’s Code of Business Conduct and Ethics through the mechanisms discussed in these procedures.
- 4.3 Assurance, GHR and Legal have the responsibility to screen complaints, determine which complaints require investigation, develop investigation plans with Senior Management, coordinate investigations, and communicate results of investigations to Senior Management.
- 4.4 Senior Management is responsible to take appropriate actions based on the results of investigations.

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- 4.5 Assurance is responsible for reporting all complaints received and their status, including the results of any required investigation, to the Audit Committee at each regularly scheduled meeting.
  - 4.6 The Audit Committee is responsible for reviewing new complaints, their status, the results of any investigations and actions taken by management in response.
5. PROCEDURES
- 5.1 Reporting Misconduct
    - 5.1.1 Concerns about child safeguarding, child protection, human sex trafficking or sexual exploitation and abuse must be reported immediately. ChildFund offers various reporting methods:
      - 5.1.1.1. Report the concern to a Manager, who must contact Assurance within five business days.
      - 5.1.1.2. Report the concern to Assurance, GHR or Legal. Assurance may also be contacted directly by email at [complaints@childfund.org](mailto:complaints@childfund.org). Representatives of these departments will honor requests for confidentiality.
      - 5.1.1.3. Report the concern online at <http://speakup.childfund.org> or call the hotline number provided for your country on the website. This service is provided by EthicsPoint, a third-party service provider, and is available 24 hours a day, 7 days a week. **Concerns submitted through this website or hotline are completely anonymous. No information about the caller's identity will be provided to the organization.**
      - 5.1.1.4. Report the concern to the Chair of the Audit Committee at [AuditCommitteeChair@Childfund.org](mailto:AuditCommitteeChair@Childfund.org).
  - 5.2 Communication of Reporting Mechanisms
    - 5.2.1 Country Office Directors shall prominently display on their office notice boards the reporting options discussed above. Country Directors must post the same information at all Local Partners' locations. Where applicable, the display should be made in English and in the most widely spoken national or local languages of the respective country.
    - 5.2.2 Assurance will ensure that these reporting mechanisms are accessible on ChildFund SharePoint and are also displayed in IO.
  - 5.3 Receiving Complaints
    - 5.3.1 Complaints made through the website, the hotline or the complaints' mailbox will be received by Assurance and will be acknowledged within ten business days of receipt.
    - 5.3.2 Any complaint received directly by Management or through any other means, must be promptly (within five business days) reported to Assurance, who will consult with GHR and Legal. If the Reporting Party has provided their name and contact information, the complaint will be also acknowledged within ten business days of receipt.
    - 5.3.3 The heads of these departments will conduct an initial screening of the complaint to assess its nature, legitimacy, and significance. This screening may include requests for additional information from the Reporting Party, so that an appropriate assessment can be made.
    - 5.3.4 Where a complaint alleges or otherwise suggests the existence of (i) material inaccuracies in ChildFund's financial reporting, or (ii) fraud or other intentional misconduct with respect to accounting, auditing, and internal controls by management or those responsible for such functions, Assurance shall report that complaint to the Chair of the Audit Committee promptly after the initial screening and shall review or investigate under the Committee's direction.
    - 5.3.5 Assurance, GHR and Legal will determine whether to investigate or dismiss all complaints other than those described in 5.3.4 after their initial screening.

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- 5.3.6 If the Reporting Party indicates that any member of Management is involved in the issues, the next level of management will be consulted.
  - 5.3.7 If a complaint implicates the Senior Director of Assurance, the CFAO shall inform the Chair of the Audit Committee. If the Chair reasonably concludes that the Senior Director of Assurance cannot or should not screen or further evaluate the complaint, the Chair will identify the appropriate person or persons to investigate and process the complaint.
  - 5.3.8 If a complaint implicates the VP of GHR, the General Counsel, the CFAO or the CEO, the Senior Director of Assurance shall inform the Chair of the Audit Committee, who will oversee the investigation of the complaint.
- 5.4 Investigating and Responding
- 5.4.1 Assurance, GHR or Legal will advise the appropriate member of Senior Management of the complaint, as appropriate, if the Reporting Party did not already contact them. Depending on the type of complaint, Assurance, GHR or Legal will agree with Senior Management on the approach to the investigation.
  - 5.4.2 Assurance, GHR or Legal will coordinate and/or conduct the investigation, document steps taken, communicate results, and close the case, as appropriate. Results of the investigation will be shared with the appropriate members of Senior Management, based on the type of complaint.
  - 5.4.3 Senior Management will take appropriate action based on the type of complaint and the results of the investigation.
- 5.5 Reporting Retaliation
- 5.5.1 Individuals who believe that retaliatory action has been taken against them because they have reported misconduct or cooperated with an audit or investigation, including one conducted by a government body or law enforcement, should make their complaint through Management, Assurance, GHR or Legal or through the website, the hotline or the complaints' mailbox.
  - 5.5.2 Assurance, GHR and Legal are responsible for the following:
    - 5.5.2.1. Receiving complaints of retaliation and keeping a confidential record of all such complaints.
    - 5.5.2.2. Conducting a preliminary review of the complaint in to determine if:
      - 5.5.2.3.1. The Reporting Party engaged in a Protected Activity; and
      - 5.5.2.3.2. The Protected Activity was a contributing factor in causing the alleged retaliation or threat of retaliation.
    - 5.5.2.3. Advising the appropriate member of Senior Management of the complaint, as appropriate, if the Reporting Party did not already contact them. If the Reporting Party indicates that any member of Management is involved in the retaliatory action, the next level of management or the Chair of the Audit Committee will be consulted.
  - 5.5.3 Where the Reporting Party can be contacted, Assurance, GHR or Legal will send an acknowledgement of having received the complaint of retaliation within five business days of actual receipt.
  - 5.5.4 If there is a credible case of retaliation, an investigation will be completed by Assurance, GHR or Legal and a report will be submitted to Senior Management.
  - 5.5.5 After the initial review of the complaint, Senior Management may decide to take appropriate measures to safeguard the interests of the Reporting Party.
- 5.6 Protection of the Person Who Suffered Retaliation

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5.6.1 Based on the results of the investigation, Senior Management should consider taking appropriate measures aimed at correcting negative consequences suffered due to the retaliatory action. Such measures may include, but are not limited to, the rescission of the retaliatory action, including reinstatement, or, if requested by the Reporting Party, transfer to another office or function for which the individual is qualified, independently of the person engaged in retaliation.

### 5.7 Action against the Person Who Engaged in Retaliation

5.7.1 Acts of retaliation constitute misconduct. Should an investigation establish that an individual engaged in such action, Senior Management is responsible to take appropriate disciplinary action, up to and including discharge.

### 6. EXCEPTIONS

None

### 7. RELATED REGULATORY REQUIREMENTS

All applicable law

### 8. RELATED FORMS

None