



# WHISTLEBLOWING-POLICY

Revised on: 25 June 2022  
Approved by: Chairperson  
Board

Responsible for revision: Executive  
Director  
Responsible for follow-up: Internal  
Audit Applies to: Staff and board  
members  
Valid until: Ongoing

# Whistle blowing Policy

## I Purpose and Scope

- 1.1 *Warrior Squad Foundation's (WSF) Ethical Guidelines and Policy for WSF activities aimed at combating corruption and fraud* represent core values that all staff and representatives of the organization should comply within their work and actions. This guidance should be read in conjunction with WSF's Ethical Guidelines and Policy for WSF activities aimed at combating corruption and fraud.
- 1.2 WSF encourages staff to report suspicion or concern regarding non-compliance with WSF's Ethical Guidelines and Policy for WSF activities aimed at combating corruption and fraud in accordance with the procedures set out below.
  - 1.2.1. Staff should normally channel such information to their line managers in WSF.
  - 1.2.2. Bringing information to line managers may not be effective in very exceptional circumstances, such as when the person higher up in the reporting structure fails to take action in response to pertinent information from an individual or group of individuals, or is involved in the issue itself.
- 1.3. WSF will strive to ensure that those who raise alerts are protected from dismissal, victimization or any other detrimental treatment by WSF as result of alerts raised provided that alerts are raised in good faith.
- 1.4. This guidance is meant for everybody working with WSF, including all salaried staff globally, as well as individuals working in the organization's governing bodies.

## 2. Definitions

- 2.2. "Good faith" is where a disclosure is made with honest intentions and without malicious reasons or spite. The burden of proof regarding the absence of good faithless with the employer.
- 2.3. "Staff" includes all individuals receiving salary from WSF.
- 2.4. Internal Audit Department is independent in relation to line management and reports to the Executive Director as well as to the Board and the Audit Committee.

## 3. Raising the alert

- 3.2. Concerns about non-compliance with WSF's Ethical Guidelines and/or Policy for WSF activities aimed at combating corruption and fraud maybe raised by staff.
- 3.3. Staff should normally raise their concerns with their line manager. This may be done verbally or in writing and should include full details and, if possible, supporting evidence.
- 3.4. There may be situations where by a member of staff feels that he/she is unable to do this, for example when he/she feels that his/her line manager is involved, or that he/she has

Previously raised the alert and feels that no action has been taken about his/her concern. If the member of staff is in such a situation, he/she should contact a more senior manager he/she trusts, or the Head of the Internal Audit Department.

- 3.5. All staff who raise alerts of non-compliance with WSF's Ethical Guidelines and /or Policy for WSF activities aimed at combating corruption and fraud will be protected from victimization or any other detrimental treatment if they come forward with concerns, provided that they are raised in good faith.

#### **4. Management responsibility**

- 4.2. Managers have a responsibility to treat alerts raised seriously and are obliged to investigate them thoroughly in accordance with WSF's values and policies.
- 4.3. Where an allegation of non-compliance with WSF's Ethical Guidelines and/or Policy for WSF activities aimed at combating corruption and fraud has been made outside WSF's reporting structure the Head of Internal Audit should be informed. The Head of Internal Audit will relay all alerts to the Secretary General's Office for further action.
- 4.4. The internal audit office will ensure that feedback is given to those who raise alerts on action taken. This feedback will normally include confirmation that an investigation is being conducted and who is leading it. This feedback will be given within 14 days of receipt of the alert.

#### **5. Independence and objectivity**

- 5.2. When it proves unfeasible to raise the alert within WSF's reporting structure, alerts can be channeled to the Internal Audit Department: [internalaudit@wsfug.org](mailto:internalaudit@wsfug.org).
- 5.3. Internal Audit will compile a list of all alerts raised, their status of investigation, findings, and further action to be taken (if the issue is not fully acted on). This will be provided to the Audit Committee once every quarter in the calendar year. This list will also be provided to the Secretary and the Board. The nature of information contained in the list will not breach laws on data protection and confidentiality.
- 5.4. Alerts raised for the attention of WSF's Head Office staff members through other channels should be sent further to the Internal Audit Department to ensure that the overview of alerts is as complete as possible.

#### **6. Protection**

- 6.2. Any person accused of alleged misconduct will have the right to put their account of events forward.
- 6.3. If someone tries to prevent an individual from making a confidential report or victimizes that person for raising the alert, WSF will treat this as a disciplinary offence which will be investigated in accordance with WSF's disciplinary policies and procedures.

7. **Confidentiality**

The identity of the person/s who raise alerts will be kept confidential, unless agreed with the alert-raiser(s).

8. **Appeal for further action**

All parties who raise the alert have the right to appeal to WSF's Board to take further action where the investigation undertaken and action taken is thought unsatisfactory in the opinion of the alert-raising individual or group.

9. **Summary**

The following table summarizes the message in this guidance:

| Question                                                            | Answer                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Whom is this guidance for?</b>                                   | Staff working with WSF towards its mission and individuals working in the organization's governing bodies.                                                                                                                                                                                                                                                                           |
| <b>What should one raise alerts for?</b>                            | Suspicion or concern over non-compliance with WSF's Ethical Guidelines and/or Policy for WSF activities aimed at combating corruption and fraud.                                                                                                                                                                                                                                     |
| <b>Whom should one inform?</b>                                      | 1. Line manager, or if the line manager has not taken any action, or, if the line manager is involved,<br>2. A more senior manager the alert-raiser trusts, or<br>3. Head of Internal Audit Department                                                                                                                                                                               |
| <b>What's the address to the Internal Audit</b>                     | <a href="mailto:internalaudit@wsfug.org">internalaudit@wsfug.org</a>                                                                                                                                                                                                                                                                                                                 |
| <b>Will the alert-raiser be protected?</b>                          | The person(s) raising an alert regarding non-compliance with WSF's Ethical Guidelines and/or Policy for WSF activities aimed at combating corruption and fraud will be protected from victimization or any other detrimental treatment if they come forward with serious concerns, provided that they have followed the procedure and provided that alerts are raised in good faith. |
| <b>Will the identity of the person raising the alert be treated</b> | The identity of the person/s that raise alerts will be kept confidential unless agreed with the alert-raiser(s).                                                                                                                                                                                                                                                                     |
| <b>Relevant documents</b>                                           | WSF's Ethical Guidelines and Policy for WSF activities aimed at combating corruption and fraud.                                                                                                                                                                                                                                                                                      |