

Whistleblower Regulations

Given the importance that Cordaid attaches to pursuing a sound integrity policy and, thereby, a good whistleblower policy, and

given the Works Council's approval dated 21st March, 2017

IT HAS BEEN DECIDED

to establish the following regulations:

Article 1. Definitions

1. The following definitions apply to these regulations:
 - a. **Cordaid**: Stichting Cordaid (the Cordaid Foundation);
 - b. **employee**: someone who carries out or has carried out work in accordance with a civil law employment contract or who is appointed under public law or someone who carries out or has carried out work other than from employment;
 - c. **employer**: Cordaid, which provides or has provided work in accordance with a civil law employment contract, or which provides or has provided work other than from employment;
 - d. **suspected misconduct**: an employee's suspicion that there is a case of misconduct/ wrongdoing within the organisation where he works or has worked or within another organisation that he has been involved with due to his work duties, in as far as:
 - 1st. 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 activities for another company or another organisation, and
 - 2nd. the public interest is at stake through:
 - i. the (threat of) violation of a legal regulation, including a(n) (imminent) criminal act,
 - ii. a (threat of) danger to public health,
 - iii. a (threat of) danger to the safety and security of people,
 - iv. a (threat of) danger of environmental damage,
 - v. a (threat of) danger that could impede the organisation from functioning properly as a result of an improper act or omission,
 - vi. a (threat of) violation of rules other than existing legal regulations,
 - vii. a (threat of) waste of public money,
 - viii. (a threat of) deliberately withholding, destroying or manipulating information about the facts named in points i to vii, inclusive, above;
 - e. **suspected irregularity**: a suspicion, based on reasonable grounds, of a deficiency or injustice of a general, operational or financial nature that takes place within the responsibilities of the organisation and is of such a serious nature that it falls outside the regular work processes and exceeds the responsibilities of the direct supervisor;
 - f. **advisor**: a person who has a duty of confidentiality as part of his job and who can be approached by an employee in confidence about suspected misconduct or wrongdoing;

- g. **confidential advisor:** someone who is appointed to serve as such for the employer's organisation;
 - h. **Advice Department at the House for Whistleblowers:** the Advice Department at the House referred to in Article 3a, paragraph 2 of the House for Whistleblowers Act (WHvK);
 - i. **report:** the notification/report of suspected misconduct, wrongdoing or irregularity on the grounds of these regulations;
 - j. **reporter:** the employee who has reported a suspected misconduct, wrongdoing or irregularity on the grounds of these regulations;
 - k. **top management:** the executive body or the person who is responsible for the daily management of the employer's organisation;
 - l. **internal monitoring body:** the executive body within the employer's organisation that monitors the top management;
 - m. **person(s) with ultimate responsibility:** the internal monitoring body or, if the employer's organisation does not have an internal monitoring body, the top management;
 - n. **contact person:** the person or people who the top management, having received the report and in consultation with the reporter, has designated as the contact person in order to prevent any retaliation;
 - o. **investigators:** the people the top management have commissioned to investigate the misconduct or wrongdoing;
 - p. **external authority:** the authority that, in the reasonable opinion of the reporter, is the most indicated to submit the external report of suspected misconduct or wrongdoing;
 - q. **external third party:** any organisation or representative of an organisation who, in the reasonable opinion of the reporter, may be capable of solving or could solve the suspected misconduct or wrongdoing, either directly or indirectly;
 - r. **Research Department at the House for Whistleblowers:** the Research Department at the House referred to in Article 3a, paragraph 3 of the House for Whistleblowers Act;
2. In these regulations, where the word 'he' or 'his' has been used, this could also be read as 'she' or 'her'.

Article 2. Information, advice and support for the employee

1. An employee can consult an advisor in confidence about suspected misconduct.
2. In accordance with paragraph 1, the employee can request information, advice and support from the confidential advisor regarding a suspected misconduct or wrongdoing.
3. In accordance with paragraph 1, the employee can also request information, advice and support from the Advice Department at the House for Whistleblowers regarding a suspected misconduct or wrongdoing.

Article 3. Internal report by an employee of the employer

1. An employee who suspects misconduct or an irregularity within his employee's organisation can report this to any supervisor who holds a higher position than he does within the organisation. If the employee has a reasonable suspicion that the top management is involved in the suspected misconduct or irregularity, he can also report this to the internal monitoring body. In such a case, the term "top management" should further be read as "the internal monitoring body" in these regulations.
2. The employee can also report the suspected misconduct or irregularity within the organisation of his employer via the confidential advisor. The confidential advisor, having consulted the employee, will send the report to a supervisor or the internal monitoring body, respectively, as referred to in the previous paragraph.

Article 4. Internal report by an employee from another organisation

1. An employee from another organisation who has come into contact with the employer's organisation for his work and who suspects misconduct within the employer's organisation can report this to any supervisor within the employer's organisation who holds an equal or higher position than he does. If the employee from another organisation has a reasonable suspicion that the top management is involved in the suspected misconduct, he can also report this to the internal monitoring body. In such a case, the term "top management" should further be read as "the internal monitoring body" in these regulations.
2. The employee from another organisation, as referred to in the previous paragraph, can also report the suspected misconduct within the employer's organisation via the confidential advisor. The confidential advisor, having consulted the employee, will send the report to a supervisor or the internal monitoring body, respectively, as referred to in the previous paragraph.

Article 5. Protection from retaliation for the reporter

1. The employer will not retaliate against the reporter for properly reporting suspected misconduct or a suspected irregularity in good faith to the employer, another organisation, an external authority as referred to in Article 14, paragraph 3 or an external third party under the circumstances referred to in Article 14, paragraph 4.
2. Retaliation as referred to in paragraph 1, in all instances, means taking retaliatory measures, such as:
 - a. dismissal, other than at the employee's own request;
 - b. prematurely ending or not extending a temporary employment contract;
 - c. not converting a temporary employment contract into a permanent contract;
 - d. taking disciplinary measures;
 - e. imposing an investigation, speaking, work place or contact ban on the reporter or the reporter's colleagues;
 - f. imposing the appointment to another job;
 - g. extending or reducing the reporter's duties, other than at his own request;
 - h. moving or transferring the reporter, other than at his own request;
 - i. declining a request by the reporter for a move or transfer;
 - j. changing his work place or declining a request to change;
 - k. withholding any salary increase, incidental reward, bonus or the granting of compensation;
 - l. withholding any chances of promotion;
 - m. not accepting that the employee calls in sick, or not allowing the employee to be registered as sick;
 - n. declining a request for leave;
 - o. imposing leave, other than at his own request.
3. It is also considered to be retaliation, as referred to in paragraph 1, if there are reasonable grounds to address the reporter's performance or to take a retaliatory measure as referred to in paragraph 2, but the measure that the employer takes is disproportionate to those grounds.
4. If the employer proceeds to take a retaliatory measure, as referred to in paragraph 2, against the employee shortly after the report has been made, he has to explain his motives for why he considers this measure to be necessary and that this measure has nothing to do with the report of suspected misconduct or irregularity that was properly made in good faith.
5. The employer will make sure that the reporter's supervisors and colleagues refrain from any form of retaliation in connection with the report of suspected misconduct or irregularity that

was properly made in good faith, which impedes the professional or personal performance of the reporter. This includes the following:

- a. bullying, ignoring and excluding the reporter;
 - b. making unfounded or disproportionate criticism about the performance of the reporter;
 - c. actually imposing an investigation, speaking, work place or contact ban on the reporter or the reporter's colleagues, in any shape or form;
 - d. intimidating the reporter by threatening him with certain measures or actions if he persists with his report.
6. The employer will address employees who are guilty of retaliating against the reporter about this and can impose a warning or a disciplinary measure.

Article 6. Countering retaliation against the reporter

1. Pursuant to Article 9, paragraph 6, the designated contact person will immediately discuss with the reporter what the risks of retaliation could be, the ways in which these risks can be reduced and what the employee can do if he is of the opinion that there is a case of retaliation. The contact person will make sure that a written statement of this discussion is made and present this statement to the reporter for approval and signing. The reporter will receive a copy of this.
2. If the reporter is of the opinion that there is a case of retaliation, he can discuss this immediately with the contact person. The contact person and the reporter will also discuss what measures can be taken to counter the retaliation. The contact person makes sure that a written statement of this discussion is made and presents this statement to the reporter for approval and signing. The contact person will immediately send the report to the top management. The reporter will receive a copy of this.
3. The top management must make sure that the measures that are needed to counter the retaliation are actually taken.

Article 7. Protection from retaliation for other people involved

1. The employer will not retaliate against the advisor who is working for the employer for acting as advisor to the reporter.
2. The employer will not retaliate against the confidential advisor for performing the tasks described in these regulations.
3. The employer will not retaliate against the contact person for performing the tasks described in these regulations.
4. The employer will not retaliate against the investigators who are working for the employer for performing the tasks described in these regulations.
5. The employer will not retaliate against an employee who is interviewed by the investigators in connection with making a statement in good faith.
6. The employer will not retaliate against an employee in connection with documents that he provides the investigators with that he reasonably considers to be of importance to the investigation.
7. Article 5, paragraphs 2 to 6, inclusive, are correspondingly applicable to any retaliation against the people mentioned in paragraphs 1 to 6, inclusive.

Article 8. Confidential treatment of the report and the identity of the reporter

1. The employer must ensure that the information about the report is saved in such a way that it is only accessible, physically and digitally, to the people involved in handling this report.

2. Everyone involved in the handling of a report must not reveal the identity of the reporter without the explicit written permission of the reporter and they must keep the information about the report confidential.
3. If the suspected misconduct or irregularity is reported via the confidential advisor and the reporter has not given permission to have his identity revealed, all correspondence about the report must be sent to the confidential advisor and the confidential advisor must immediately send this on to the reporter.
4. Everyone involved in the handling of a report must not reveal the identity of the advisor without the explicit written permission of the reporter and the advisor.

Article 9. Establishing, forwarding and confirming receipt of the internal report

1. If the employee reports the suspected misconduct or irregularity to a supervisor verbally or provides him with a written report along with a verbal explanation, this supervisor, in consultation with the reporter, must make sure that this is established in writing and this written record is presented to the reporter for approval and signing. The reporter will receive a copy of this.
2. If the employee reports the suspected misconduct or irregularity via the confidential advisor verbally or provides him with a written report along with a verbal explanation, this confidential advisor, in consultation with the reporter, must make sure that this is established in writing and this written record is presented to the reporter for approval and signing. The reporter will receive a copy of this.
3. The supervisor who receives the report must immediately send the report to the top management within the employer's organisation.
4. If the reporter or the supervisor who has received the report has a reasonable suspicion that the top management is involved in the suspected misconduct or irregularity, the supervisor must immediately send the report through to the internal monitoring body within the employer's organisation. In this case, the term "top management" should be read as "the internal monitoring body" in these regulations.
5. The top management must immediately send the reporter a confirmation that the report has been received. The receipt confirmation must, in all instances, contain a formal description of the report, the date when it was received and a copy of the report.
6. After the receipt of the report, the top management, in consultation with the reporter, must immediately assign a contact person whose aim is to counter any retaliation.

Article 10. How the employer should handle the internal report

1. The top management will start an investigation into the suspected misconduct or irregularity, unless:
 - a. there are no reasonable grounds for the suspicion, or
 - b. it is clear from the start that what is reported has nothing to do with suspected misconduct or a suspected irregularity.
2. If the top management decides not to start an investigation, it must inform the reporter of this in writing within two weeks of the internal report. This must include an explanation of the grounds on which the top management has based the decision that there are no reasonable grounds for the suspicion or that it is clear from the start that what is reported has nothing to do with suspected misconduct or a suspected irregularity.
3. The top management will assess whether an external authority, as referred to in Article 14, paragraph 3, should be informed of the internal report of suspected misconduct. If the

employer informs an external authority, the top management will send the reporter a copy of this, unless there are strong objections to this.

4. The top management will assign the investigation to investigators who are independent and impartial and, in all instances, must not allow the investigation to be done by people who may be involved in or have been involved in the suspected misconduct or irregularity.
5. The top management must immediately inform the reporter in writing that an investigation has been started and who will conduct the investigation. The top management will send the reporter a copy of the investigation assignment, unless there are strong objections to this.
6. The top management must inform the people involved in the report about the report and about informing an external authority, as referred to in paragraph 3, unless this could damage the interests of the investigation or impede the enforcement of the regulations.

Article 11. Implementing the investigation

1. The investigators must give the reporter the chance to be duly heard. The investigators must make sure that there is a written report of this and hand this report to the reporter for approval and signing. The reporter will receive a copy of this.
2. The investigators can also interview other people. The investigators must make sure that there is a written report of this and hand this report to the people who were interviewed for approval and signing. The people interviewed will receive a copy of this.
3. The investigators can have access to and request all documentation within the employer's organisation that they reasonably deem to be necessary for their investigation.
4. Employees may provide the investigators with all documentation that they reasonably deem that the investigators need to be aware of for their investigation.
5. The investigators will prepare a draft investigation report and give the reporter the chance to make comments on it, unless there are strong objections to this.
6. The investigators will then prepare the investigation report. They will send the reporter a copy of it, unless there are strong objections to this.

Article 12. The employer's stance

1. The top management will inform the reporter in writing, within eight weeks of the report, of the particular stance regarding the reported suspected misconduct or irregularity. This will also indicate which action the report has instigated.
2. If it is clear that the particular stance cannot be given within the required time, the top management will inform the reporter of this in writing. This will also indicate the term within which the reporter can expect to have notice of the stance. If the total term will then be more than twelve weeks, an explanation should be given as to why this longer term is necessary.
3. When the investigation is completed, the top management will assess whether an external authority, as referred to in Article 14, paragraph 3, should be informed of the internal report of suspected misconduct, of the investigation report, and of the employer's particular stance. If the employer informs an external authority, he will send the reporter a copy of this, unless there are strong objections to this.
4. The people involved in this report must be accordingly informed in the same way as the reporter on the grounds of paragraphs 1 to 3, inclusive, unless this could damage the interests of the investigation or impede the enforcement of the regulations.

Article 13. Fair hearing with respect to the investigation report and the employer's stance

1. The employer will give the reporter the chance to react to the investigation report and the employer's stance.
2. If, in his reaction to the investigation report or the employer's stance, the reporter indicates in a well-reasoned way that the suspected misconduct or irregularity has not been effectively or properly investigated or that there is a question of substantial inaccuracies in the investigation report or the employer's stance, the employer should provide a substantive reaction to this and, if necessary, set up a new or supplementary investigation. Articles 10 to 13, inclusive, will apply to this new or supplementary investigation.
3. If the employer informs or has informed an external authority, as referred to in Article 14, paragraph 3, he must also send the reporter's reaction to the investigation report and the employer's stance, referred to above, to that external authority. The reporter must receive a copy of this.

Article 14. External report

1. Having filed an internal report of suspected misconduct, the reporter can file an external report if:
 - a. the reporter does not agree with the stance as referred to in Article 12 and is of the opinion that the suspicion has been wrongly discarded;
 - b. the reporter has not received notice of the stance within the term referred to in Article 12, paragraph 1 or paragraph 2.
2. The reporter can immediately file an external report of suspected misconduct if it cannot be reasonably expected of him to first file an internal report. In all instances, this is the case if this is due to any legal requirement or if there is a question of:
 - a. acute danger, whereby something that has substantial and urgent public relevance makes an external report necessary;
 - b. a reasonable suspicion that the person(s) with ultimate responsibility within the employer's organisation is (are) involved in the suspected misconduct;
 - c. a situation where the reporter can reasonably fear that there will be countermeasures if he files an internal report;
 - d. a clear identifiable threat of embezzlement or disposal of evidence;
 - e. a previous report of the same misconduct, filed in compliance with the procedure, has not dispelled the misconduct;
 - f. a duty to immediately file an external report.
3. The reporter can file the external report with an external authority that the reporter reasonably considers to be the most appropriate. In all instances, external authority is understood as being:
 - a. an authority entrusted with investigating criminal offences;
 - b. an authority entrusted with monitoring compliance with or as per any legal regulations;
 - c. another authorised body where suspected misconduct can be reported, including the Research Department at the House for Whistleblowers.
4. If, in the reasonable opinion of the reporter when considering confidentiality, the social interest is more important than the employer's, the reporter can also file the report with an external third party who, in his reasonable opinion, is deemed capable of eliminating or having others eliminate the suspected misconduct, directly or indirectly.

Article 15. Internal and external investigation into retaliation against the reporter

1. A reporter who feels that there is a case of retaliation in connection with filing a report of suspected misconduct can ask top management to instigate an investigation into the way he is being treated within the organisation.
2. Articles 10 to 13, inclusive, apply accordingly.
3. Paragraphs 1 and 2 apply accordingly to the people referred to in Article 7 paragraphs 1 to 6, inclusive.
4. The reporter can also ask the Research Department at the House for Whistleblowers to instigate an investigation into the way that the employer has treated him in response to the report of suspected misconduct.

Article 16. Publication, reporting and evaluation

1. Top management will ensure that these regulations are posted on the intranet and are made public on the employer's website.
2. Once a year, top management will provide a report on the policy concerning how to deal with reporting suspicions of misconduct and irregularities and the implementation of these regulations. These reports will contain, at least:
 - a. information about the policy pursued in the past year concerning how to deal with the reporting of suspicions of misconduct and irregularities and the policy that will be pursued on this subject in the coming year;
 - b. information about the number of reports and an indication of the grounds for the reports, the results of the investigations and the stances taken by the employer;
 - c. general information about any action taken to counter any retaliation against a reporter;
 - d. information about the number of requests for an investigation into retaliation in connection with the filing of a report about suspected misconduct and an indication of the outcome of these investigations and the stances taken by the employer.
3. Top management will send a draft of the reports referred to in the previous paragraph to the Works Council for discussion, after which this will be discussed in a meeting with the Works Council.
4. Top management will provide the Works Council with the opportunity to communicate its stance concerning the policy for dealing with the reporting of suspected misconduct and irregularities, the implementation of these regulations and the reporting procedures. Top management will ensure that the Works Council's stance is incorporated into the reports and will present these revised reports to the Works Council for approval.

Article 17. Implementation of the regulations and cancellation of the current regulations

1. These regulations come into force on 21 March 2017.
2. These regulations will be cited as the regulations for how to deal with the reporting of suspected misconduct or irregularities at Cordaid, or in short, Cordaid's regulations for handling the report of suspected misconduct or irregularities.
3. Cordaid's Regulations for Whistleblowing dated 1st January, 2008 are hereby withdrawn.