



WHISTLEBLOWER PROTECTION GUIDANCE

How to create an environment that protects
and enables reporters of misconduct or wrongdoing

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INTRODUCTION

AN UPDATE TO THIS GUIDANCE WAS MADE IN MAY 2022:

The original guidance was published in December 2021.

To strengthen and clarify the guidance for aid organisations creating an environment that protects and enables reporters of misconduct or wrongdoing, the term “good faith” has been replaced with “reasonably suspects”.

Rationale for update:

This update had been made to underpin the importance of organisations focusing on the message rather than on the messenger, and of providing extensive protection to those who do speak up.

To encourage reporting the outcome, evidence and motive of the person reporting a misconduct should not be of major significance. The principle of “reporting in good faith” may be used in lay terms, however it can have negative implications which may lead organisations to focus on the motives of the person reporting a misconduct, rather than on the concern or reported act itself. This can pose a deterrent to people reporting misconducts.

Laws governing whistleblower protection such as the 1998 UK Public Interest Disclosure Act and the non-binding ISO 37002 of the International Organization for Standardization exclude the motivation test and therefore also exclude the principle of “good faith”.

- **This update concerns guidance on pages:** 9, 12, 14, 19, 20, 21 & 22

- **Date of the update:** May 2022

PURPOSE OF THIS GUIDE

The commitments made in the Core Humanitarian Standard on Quality & Accountability (CHS) state that people have the right to receive support from organisations whose culture is characterised by accountability and mutual respect between all staff, partners, volunteers, and people affected by crises. The behaviour expected of staff, volunteers and partners needs to be clearly defined. People must feel able to discuss and declare any potential or actual conflicts of interest and feel that complaints are taken seriously and acted upon according to defined policies and processes.

Aid organisations are accountable for their treatment of those who “blow the whistle”, disclose wrongdoing or report misconduct. To enable these commitments to be met, aid organisations must have, among other things, easily understandable, and clear whistleblowing policies and practices in place.

The Alliance, as co-rights-holder of the CHS, is uniquely placed and committed to supporting its members to better meet their CHS commitments. This document provides practical guidance and a policy framework for CHS Alliance members and other organisations to develop or update their own whistleblowing policy and to help foster a culture in which people feel safe to speak up. This document also supports organisations to better meet in particular CHS commitments 3, 5 and 8 on organisational responsibility.

HOW TO USE THIS GUIDANCE

You are encouraged to tailor the information and resources in this guidance according to your specific organisational context and needs. You can use it to support creating a new whistleblowing policy, or to review an existing policy.

This guidance can be used by a range of stakeholders. For example:

- Those willing to develop a whistleblowing policy and who want to understand and follow good practice.
- Experienced professionals who want to review an existing whistleblowing policy.

- Leaders or managers seeking to make informed decisions about developing and implementing a whistleblower policy to foster an environment where those reporting feel safe and supported.

WHAT IS WHISTLEBLOWING?

Whistleblowing is a common term that describes an employee passing on information concerning a wrongdoing or misconduct that will typically (although not necessarily) have been witnessed during the course of work. In this guidance, we call that “making a disclosure” or “reporting misconduct or wrongdoing”. Whistleblowing is a disclosure made in the public interest – a disclosure for which the person reporting should be protected.

The term “whistleblower” (any person who reports or provides information on their belief that a wrongdoing or misconduct has occurred) can have negative connotations because of the backlash some people have received for reporting wrongdoing. The terms “disclosure”, “raising concern”, “reporter of wrongdoing” and “reporter of misconduct” are preferable to “whistleblower” and can be used as alternatives. Throughout this document, the term “reporter” is mostly used in this regard. However, in some specific instances, including in title of this guidance, we use the term “whistleblowing” or “whistleblower” as it is currently widely used and understood.

In this guidance, the terms ‘disclose’ and ‘report’ are used interchangeably, as are the terms ‘misconduct’ and ‘wrongdoing’, which constitute wrongful, improper or unlawful conduct that may cause harm to another person’s health or well-being.

DEVELOPING A WHISTLEBLOWING POLICY

Some countries have national laws on whistleblowing or protected disclosure. When developing a whistleblowing policy, national laws should be followed and the local context considered. As there is no single international standard or law for protection of reporters of wrongdoing, several current treaties regarding unethical practices, such as those dealing with the fight against corruption, refer to the International Labor Organisation’s paper on law and practice for ‘Protecting whistle-blowers in the public and financial services sectors’.

WHO DOES A WHISTLEBLOWING POLICY PROTECT?

A whistleblowing policy is an internal workplace mechanism to protect workers from retaliation when reporting wrongdoing or misconduct. Employees and people on contracts with the organisation are usually covered by the policy. Examples of contracted people are consultants, casual staff, trainees, interns and volunteers. A whistleblowing policy should be accessible to all categories of employee.

It is important to note how difficult it can be to fully protect a reporter from retaliation when they are not a member of your workforce. It is therefore far better to encourage and support organisations, partnering organisations or suppliers to have their own whistleblowing policy in the long-term.

CREATING THE CONDITIONS FOR A GOOD WHISTLEBLOWING CULTURE

As with any reporting mechanism, a good whistleblowing policy and culture requires particular ethical conditions. Research shows that organisations with strong ethical and trust cultures have lower rates of witnessed misconduct or wrongdoing. Employees are more likely to report observed misconduct; and less likely to experience retaliation for reporting.

For a strong whistleblowing protection culture, organisations require:

- leadership (at both executive and Board level) to model and demonstrate commitment to encouraging and protecting those who disclose wrongdoing;
- a safe, simple to use and accessible reporting system for workers to raise concerns. The whistleblowing reporting mechanism would be a part of the organisation’s wider reporting system for staff to raise concerns;
- a robust review process that makes connections between the various cases reported and the staff experiences of the reporting process.

Seeing systemic cultural change as a tick-box exercise is unlikely to lead to cultural transformation. Equally, focusing primarily on systems and procedure, without reflecting on how you appropriately respond and support people when they disclose wrongdoing, will not build trust or help successfully implement a whistleblowing policy.

The purpose of putting in place the requisite conditions is to create a culture that welcomes disclosure of wrongdoing and sees it as an opportunity to strengthen the organisation's values and standards.

MAKING STAFF FEEL SAFE TO USE THE WHISTLEBLOWING SYSTEM

A good whistleblowing system is one in which employees have the confidence to report wrongdoing using internal reporting mechanisms (such as directly reporting to their manager) without feeling their only recourse is to turn to public opinion (such as social media). It is one in which they feel safe to disclose their identity and not remain anonymous. A healthy reporting culture is also likely to avoid allegations of cover-ups; use (or overuse) of non-disclosure agreements; and under-reporting, where victims feel reluctant to report for fear their allegations will not be taken seriously, investigated properly, or that they will lose their job.

Some people may be more reluctant or scared to come forward than others (e.g., people in subordinate positions in the organisation's structure, women, people of minority race, ethnicity, religion, sexual orientation or disability). These issues and potential risks must be considered when developing a whistleblowing policy and system and be fully considered with the organisation's policies on inclusiveness.

All employees, whatever their position, background or identity characteristics, must have the confidence to use the system to speak up. Holding everyone to account, regardless of seniority, contributes to a climate of trust among employees and increases the likelihood of wrongdoings being reported.

A good measure of the safety of your policy is to assess whether those with the least power or voice in your organisation feel safe enough to use it. To this end, include a mix of staff from various departments when developing and testing the policy.

CLEAR AND EFFECTIVE COMMUNICATION OF A WHISTLEBLOWING SYSTEM

A trusted, successful whistleblower policy depends on clear and effective communication.

Employees are more likely to disclose wrongdoing when organisations clearly communicate:

- why the disclosure of wrongdoing is a critical for the organisation;
- how the system was developed (inclusively) and how it works;
- how employees are protected and supported, including their rights and responsibilities;
- how cases are managed in a timely, fair and consistent way;
- ongoing information on cases (including numbers).

As part of implementation, develop a communication strategy by defining your campaign messages; choosing appropriate media and channels for your campaign (i.e., email campaigns, intranet posts, posters, pocket guides, FAQ documents, face-to-face training, newsletters, or specific talks); and regularly holding these communication activities.

Good internal communication demonstrates commitment from the leadership and sets the tone for a culture of trust and integrity, where employees feel safe to report a concern or wrongdoing.

KEY RECOMMENDATIONS TO FOSTER AN EFFECTIVE WHISTLEBLOWING CULTURE

A culture that encourages all staff to speak up and protects them when they do (i.e., does not allow retaliation) requires:

- having a strong and living code of conduct that reflects the organisation's values;
- developing a whistleblowing policy and other procedures and practices that influence ethical conduct;
- promoting greater implementation of whistleblowing protection provisions throughout the organisation and involving a cross section of staff to test the policy's implementation before implementing widely across the organisation;
- protected reporting mechanisms and prevention of retaliation in the organisation's internal controls, ethics, and compliance systems;
- protecting those who report and speak up;
- ensuring the whistleblowing policy scope is as broad as possible and protects all who carry out functions or activities related to the organisation's mandate;
- ensuring reporting tools are readily available and easy to use;
- providing multiple types of channels to report;
- a secure system that can offer anonymity to the reporter;
- regularly updating the reporter on the progress of the case;
- clearly communicating the processes in place (reporting channels and procedures to facilitate disclosure) through promotion, regular awareness raising and training (including policy training);
- being accountable when wrongdoing occurs;
- clear messages from senior level management/leadership that set the tone by "leading by example" and acting as positive role models;
- removing the negative connotation and social stigma associated with whistleblowing by considering using different terms such as, "reporters of wrongdoing" or "reporters of misconduct";
- regularly reviewing, monitoring, and evaluating the whistleblowing policy.

POLICY FRAMEWORK FOR THE PROTECTION OF PEOPLE REPORTING MISCONDUCT OR WRONGDOING

This policy framework is a starting point for organisations to develop or update their whistleblowing policy. The size and the nature of the organisation will influence policy content – there is no one-size-fits-all.

This guidance was created mostly drawing from the resources listed in [Annex 1](#), in addition to some expertise within the CHS Alliance community.



The text under each box in black is suggested wording for you to adapt to your own context and needs.



The boxes in this guidance as well as any text in **pink** throughout this guidance provide additional tips, recommendations, and guidance.

I. POLICY INTRODUCTION



TIPS AND RECOMMENDATIONS

The whistleblowing policy introduction is an opportunity to demonstrate how it contributes towards an ethical, open, and safe working environment. A personal message from leadership would set the tone and commitment from the organisation on how important it is and how far the organisation will go to protect people who report wrongdoing.

Zero tolerance (as mentioned in the suggested text below) does not mean all alleged reports of retaliation will lead to a disciplinary process and dismissal. It means there is zero tolerance of inaction in the face of whistleblowing. The organisation will take seriously and act on any form of alleged retaliation to people who have disclosed wrongdoing.

In your introductory message, set out

- the purpose of the policy (objectives, importance);
- scope (who it applies to and who protects);
- basic principles or commitments,
- definitions, and terms (i.e., staff, reporter);
- the local legal context; and
- a description of reporting channels.



It is {ORGANISATION NAME}'s aim to provide a healthy and safe working environment for employees and our associates, and that those who receive our services do so in a healthy and safe way. To ensure we meet this aim, it is important we practice honesty and integrity in our work, and we are all held to account for any behaviours and actions that breach our values and working standards.

This whistleblowing policy forms part of {ORGANISATION NAME}'s {name of reporting mechanism for raising concerns} and provides staff with protection from retaliation for reporting wrongdoing or misconduct in {ORGANISATION NAME}.

{ORGANISATION NAME} takes reports of wrongdoing very seriously and will not tolerate (or has zero tolerance for) any form of retaliation against a person who either reports reasonably held suspicions of a breach of {ORGANISATION NAME}'s internal rules and policies or who cooperates in an audit or investigation process.

Staff have a duty to report wrongdoing, unethical behaviours and misconduct that affects the organisation (or someone associated with the organisation), whether suspected or witnessed, using one of the formal reporting channels available.



Purpose of the document

{ORGANISATION NAME}'s whistleblower protection policy's purpose is to:

- Reinforce a culture in which {ORGANISATION NAME} functions in an open, transparent and fair way.
- Contribute towards an ethical, open and safe working environment.
- Demonstrate the duty for staff to report suspected or witnessed wrongdoing using dedicated formal channels.
- Outline the process to safely report (or disclose) wrongdoing and how reports will be handled in a fair and consistent way. This includes what to report, how to disclose, who to disclose to, and the protection reporters will receive.
- Protect staff who report suspicion of alleged wrongdoing in good will or cooperate with duly authorised audits or investigations from any form of retaliation (use local legislation if applicable).
- Show how the policy and reporting system will be reviewed and improved.



Scope of policy

This policy applies to all employees and those on direct contracts with the organisation, such as consultants and volunteers. Throughout this document, “staff” refers to employees and all those that have a direct personal contract with the organisation.



Key commitments towards those who disclose wrongdoing



TIPS AND RECOMMENDATIONS

Emphasise and outline the importance and commitment to maintaining an open culture with the highest standards of integrity and accountability, where staff can immediately report legitimate concerns in confidence in every area of operation.

Our commitments to whistleblowing protection.

{ORGANISATION NAME} will:

- Provide appropriate protections and support to those who disclose wrongdoing, supported by a culture of trust and openness.
- Provide a whistleblowing system that enables disclosure of wrongdoing to be reported confidentially. All reasonable steps will be taken to maintain this confidentiality (unless required by law to break that confidentiality).
- Treat all disclosure seriously and fairly and investigate all complaints as appropriate.
- Take appropriate action where claims of wrongdoing are substantiated.
- Tolerate no retaliation towards those who report wrongdoing or to anyone who cooperates in an investigation.
- Take appropriate action where a person knowingly makes a false accusation.
- Raise awareness and train all staff at all levels in the organisation in relation to this policy.
- Collect feedback from those who report to improve policy and related mechanisms.
- Periodically review this policy, with Board oversight.
- Provide information and support to staff who report wrongdoing, including well-being support.

II. CONTENTS



TIPS AND RECOMMENDATIONS

Provide a basic and short table of contents at the beginning of the policy giving the users a quick overview of key policy provisions and resources. See [Annex 2](#) for examples taken from the private and public sector.

III. OVERVIEW / VISUAL GRAPHIC



TIPS AND RECOMMENDATIONS

It is useful to use and show a visual graphic at the beginning of your document to summarise the key points of the reporting element of the policy, including:

- Eligible reporters
- Reportable wrongdoing or misconduct
- Internal channels (provide a hotline phone number or email address to which staff can report wrongdoing)
- Procedure or process to follow

This can be a table outlining key actions, or a flowchart outlining the different stages of the process. Adapt the box content to your process. Two examples are provided.

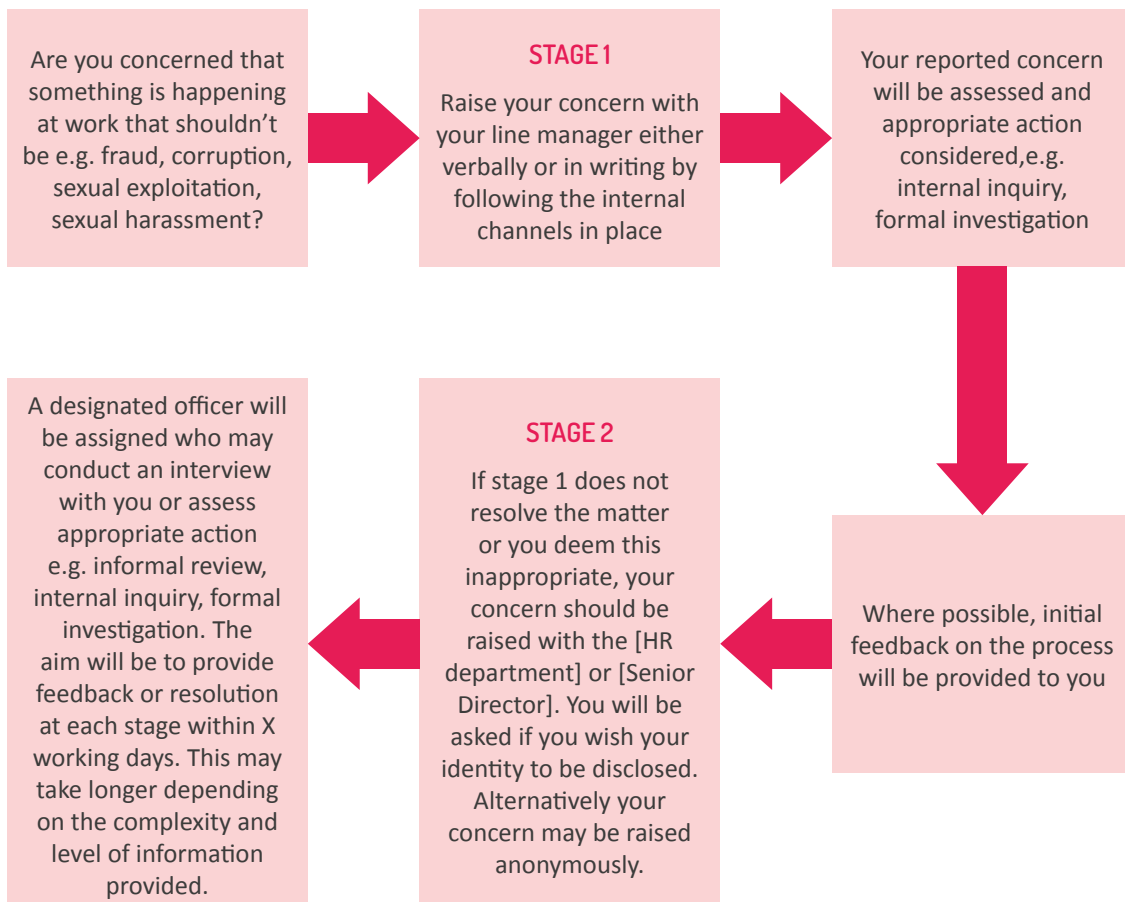
Example 1:

The steps to consider when reporting a concern. More detail on the process is provided in the section [whistleblowing procedure](#).



Example 2:

The process for a staff member to follow when reporting a concern. Stage 2 proceeds if the staff member is unsatisfied with the progress of stage 1. More detail on the process, and the contact details of those to report to, are provided in the section [whistleblowing procedure](#). For reporting a safeguarding concern, report to {NAME of the person in charge of safeguarding issues in your organisation} directly.



IV. DEFINITIONS AND EXPLANATORY TERMS



TIPS AND RECOMMENDATIONS

Define a person who reports wrongdoing/misconduct, what the policy covers and excludes



What is a whistleblower or a person who reports wrongdoing/misconduct?

Any person who reports suspected or actual wrongdoing, and reasonably suspects that the information is true at the time of reporting



Eligible reporter of wrongdoing or misconduct



TIPS AND RECOMMENDATIONS

Be as inclusive and detailed as possible – include all who are protected. See also the “Who does a whistleblowing policy protect?” section in the introduction.

This policy applies equally to anyone who works in the organisation, regardless of seniority or length of service: employees, casual staff, freelancers, consultants, contractors, unpaid trainees, job applicants or people associated with the organisation who acquire information on illegal activities in a work-related context. It also covers family and colleagues who support reporters.

No approval or authorisation is required to report alleged wrongdoing or misconduct.



Reportable wrongdoing and misconduct



TIPS AND RECOMMENDATIONS

Be specific on what constitutes wrongdoing or misconduct, regardless of who commits it. This will give employees more certainty on what constitutes a protected disclosure and lead to more people reporting.

Reportable wrongdoing is anything that you believe to be wrongdoing or misconduct within {ORGANISATION NAME}. Wrongdoing includes (but is not limited to):

- Criminal offences
 - Violation of laws (including of human rights)
 - Fraud (deliberate and deceptive acts with the intention of obtaining an unauthorised benefit, such as money, property or services, by deception or other unethical means);
 - Corruption and bribery
- Endangering someone’s health and safety, including bullying and harassment, and sexual harassment.
- Sexual exploitation and abuse (including the use of sex workers).
- Discrimination (including discrimination based on race, ethnicity, religion, gender, sexual orientation).
- Breach, violation or conflict of interest in relation to {ORGANISATION NAME}’s code of conduct policies.
- Actions perceived as unethical.
- Harm or damage to {ORGANISATION NAME}’s reputation, operations, governance or anything otherwise detrimental to its interests.
- Damage to the environment.



Excluded or non-reportable wrongdoings and misconduct



TIPS AND RECOMMENDATIONS

It is essential under this section to be very clear of what is excluded. Outline the policy and reporting mechanisms in place for different types of concerns.

Reportable wrongdoings exclude some personal work-related grievances. A personal work-related grievance is a report of behaviour that has implications for the discloser personally and does not have significant implications for {ORGANISATION NAME}.

Examples include:

- an interpersonal conflict between two employees;
- dissatisfaction with a manager;
- issues concerning pay or benefits;
- a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action not linked to any form of reprisal.

Personal work-related grievances do not qualify for protection under this policy. Personal work-related grievances should be raised with your manager, using the organisation's grievance policy [or state other policy].

V. PRINCIPLES OF WHISTLEBLOWING PROTECTION



TIPS AND RECOMMENDATIONS

The organisation's key principles for whistleblower protection will help build trust and openness, with a sense of safety. Reporters should feel able to sound the alarm on a range of issues and feel protected from recrimination when they do so.



Victimisation, blame and reprisal

{ORGANISATION NAME} will protect any member of staff from any form of reprisal, such as detrimental behaviour, blame, victimisation, bullying and harassment, as a result of their disclosure of wrongdoing.



Obligation to report and cooperate



TIPS AND RECOMMENDATIONS

Staff have a duty to report anything they observe or suspect as wrongdoing through dedicated and defined internal reporting channels.

Staff have an obligation to report breaches of organisational policy that could cause harm to others, e.g., safeguarding issues such as suspicions of sexual exploitation, abuse, and harassment; bullying or other forms of harassment and discrimination; as well as any breach of the organisation's code of conduct.

Consider a specific paragraph on sexual exploitation and abuse: Pursuant to the United Nations, Secretary General's Bulletin on Special Measures for Protection from Sexual Abuse and Sexual Exploitation, 2003/13, it should be made explicit in the policy that it is mandatory for all staff to report when they have a concern or suspicion that a colleague or another staff member may be involved in abuse and exploitation of a sexual nature.

All staff who observe or suspect any wrongdoing, or potential breach of the organisation's code of conduct and internal rules, have a duty to report this alleged wrongdoing (it is not their duty to investigate an allegation) using dedicated and defined internal reporting channels. It is also the duty of all staff to cooperate with an authorised audit or investigation.

It is mandatory for staff to report incidents or concerns relating to safeguarding in the workplace and wider community (sexual exploitation, abuse, harassment) allegedly committed by an aid worker.



Reasonable suspicion

A person reporting a misconduct does not need to be right about their concern nor prove it to be protected by this policy. The information disclosed does not need to be true. The person must simply provide information of a concern that they "reasonably suspect" shows a category of wrongdoing; have some reasonable basis or grounding for believing there has been some wrongdoing. That is enough and it will not matter if the person reporting a misconduct is later shown to be mistaken.



False or misleading reporting

Employees who intentionally make false allegations or make a report that they know is untrue or misleading, are breaching {ORGANISATION NAME}'s acceptable standards of conduct. This is considered a serious matter that may result in disciplinary action.



Reporting wrongdoing *versus* investigating



TIPS AND RECOMMENDATIONS

Only qualified dedicated staff will investigate wrongdoing. It is not the responsibility of the person reporting the wrongdoing to ascertain whether the complaint is true. It is only their responsibility to report the concern.

The person reporting wrongdoing does not need to prove their allegations. Only qualified dedicated staff will investigate disclosures of wrongdoing.



Confidentiality and identity protection



TIPS AND RECOMMENDATIONS

Maintaining confidentiality is a key element of a whistleblower protection system. Reporters must be able to report confidentially.

Being certain that the reporter's identity remains confidential is essential to encourage the reporting of wrongdoing. Organisations must identify and mitigate the risks of disclosing reporters' identities, i.e., anonymising reports.

In some cases, it may not be possible to fully

hide the identity of the reporter. If this is the case, the reporter must be notified and protected.

Take into consideration national law (and data protection law) with regard to the protection of the identity of the reporter.

{ORGANISATION NAME} will treat all disclosures in a confidential and sensitive manner. As part of this, reports of a suspicion of wrongdoing will be kept as confidential as possible and the organisation will do its utmost to protect the reporter's identity.

The identity of the reporter will not be revealed to the person(s) implicated in the suspected wrongdoing or to any other person unless the reporter agrees to the disclosure of their identity.

In situations where the reporter is required to provide evidence, their identity (or any information which could identify them) will only be shared with:

- their consent or;
- if required by law.



Anonymity



TIPS AND RECOMMENDATIONS

Anonymous cases are those where the reporter is unwilling to reveal their identity i.e., the organisation itself does not know who they are. The number of anonymous cases received may be an indicator of a low-level of trust among workers that it is safe to speak up.

However, anonymous disclosures may be a safe avenue for people to report, particularly in organisations where safeguards are weak or non-existent. Organisations are therefore advised to facilitate and accept anonymous reports of wrongdoing.

It is important to make clear that any anonymous disclosure is welcome in your organisation and that the process enables this, including the preservation of anonymity. The consequences of anonymity must however be described, as the process could be hindered and complaints may not be taken forward if the evidence cannot be verified or followed up.

Concerns expressed anonymously are acceptable, although they are discouraged as the protective measures provided in this policy cannot be given to the reporter. Requiring complete anonymity may also make it difficult to investigate the issue or take necessary action.

Preliminary reviews and investigations of anonymous reports can only take place if independent data can corroborate the information provided. It is therefore particularly important for anonymous disclosures of suspected wrongdoing to provide substantiated supportive evidence that allows for further investigation.

VI. WHISTLEBLOWING PROCEDURE: REPORT AND INVESTIGATION



TIPS AND RECOMMENDATIONS

Employees may be fearful that making a complaint against another member of staff may make them subject to reprisals. All organisations should therefore have a user-friendly confidential complaints mechanism in place that is safely accessible to all staff, including those posted in remote or isolated locations. The mechanism should be advertised extensively in the organisation and to staff at the time of entry into service.

The use of an independent and anonymous third party (hotline) to report may act as an additional channel to help staff feel secure enough to speak up.

Any disclosures of wrongdoing should be assessed, and where relevant investigated within a specified timeframe. There should be established processes and procedures in place to investigate reports. The reporter should be kept informed during the process.

The whistleblowing procedure should be clear on:

- how staff are to raise a concern internally;
- who to contact;
- the action that will be taken.



When to report?

All staff at {ORGANISATION NAME} should report suspicions of wrongdoing or misconduct as soon as possible using the formal channels set out in policy.

If the wrongdoing is about harm to someone, whether the harm is towards someone inside or outside the workplace, a report should be made within 24 hours of the issue coming to the reporter's attention.

It is mandatory for all staff to report safeguarding incidents, concerns or suspicions that are allegedly committed by a staff member [or aid worker], whether in the same organisation or not, whether the concern is sexual exploitation, abuse or harassment in the wider community, or inside the workplace.



How to raise a concern



TIPS AND RECOMMENDATIONS

- Define clearly and in detail which channels staff should use to raise certain types of concerns. The channels used should be piloted or assessed by a cross-section of staff.
- The more reporting channels you offer with whistleblowing protection, the more protection and training staff will be needed to manage these different channels.
- Consider a 24-hour hotline, web reporting, reporting to Human Resources, the Executive Director, a Board member, or a senior manager verbally or in writing. Consider the language and channels staff are more likely to use in the local setting and culture.
- Consider providing a whistleblowing form for staff members to complete. It is not necessary for reporters to present evidence of an alleged wrongdoing.
- Reports must be escalated appropriately and ideally to the Chair of the Board.

→ Using internal whistleblowing channels to raise concerns

Using internal channels for whistleblowing is strongly encouraged and recommended. Reports of alleged misconduct should be made through one of the following established internal channels:

- Directly to Human Resources in Headquarters (HQ) or in the field (**name, email, number**).
- To your line manager/supervisor(s) or any senior manager.
- To the Risk Management and Audit department (**name, email, number**).
- Through our Hotline, a confidential service run by an independent third party (**email, number**).
- Through online submission: (**email**).

Reports of alleged misconduct concerning the Executive or Board of {ORGANISATION NAME}, should be reported to (**email, number**).

In all cases, the person who initially receives the report should escalate the disclosure in writing to the {ORGANISATION NAME}'s designated person, who has the responsibility to oversee reported complaints. The person with senior oversight will acknowledge receipt of the report within two days.

→ For cases of alleged sexual exploitation, abuse, and harassment (SEAH)

If a staff member suspects a situation that may involve sexual exploitation, abuse, or sexual harassment, perpetrated by another staff member, they are to report to established internal channels (see above) or specifically to (**name of the person appointed within the organisation to deal with SEAH issues**), by telephone or in writing to (**email**).

→ Using external channels to raise concerns



TIPS AND RECOMMENDATIONS

There may be circumstances where staff feel they wish to report a whistleblowing concern to outside bodies. Best practice includes external reporting (to government, the public through media, etc.).

It is important to encourage the use of internal channels in the first instance. External channels still provide protection towards any form of retaliation.

Protection against retaliation will be extended to a staff member who reports misconduct to an entity or person outside of the established internal mechanisms, where all of the conditions (a), (b), and (c) are met:

a) Such reporting is necessary to avoid:

- a significant threat to public health and safety; or
- substantive damage to the organisation's operations; or
- violations of national or international law; and

b) The use of an internal channel is not possible because:

- at the time the report is made, the person has grounds to believe that he or she will be subjected to retaliation by the person(s) to whom the complaint must be submitted via the established internal mechanism; or
- it is likely that evidence relating to the misconduct will be concealed or destroyed if the person reports to the person(s) he or she should report to pursuant to the established internal mechanisms; or
- the person has previously reported the same information through the established internal mechanisms, and the organisation has failed to acknowledge receipt of the report or to inform the person, upon her or his request, in writing of the status of the matter; and

c) The person does not accept payment or any other benefit from any party for such report.

External reporting by a staff member in accordance with these criteria does not constitute a breach of the staff member's obligations regarding confidentiality under the organisational policy.



What to include in a whistleblowing report?



TIPS AND RECOMMENDATIONS

The more detailed facts provided about an alleged misconduct, the better and easier the process will be. You can provide a checklist of minimum recommended details to be provided or use a form, example in [Annex 3](#).

Provide as much detailed information as possible so that the report can be investigated. Minimum details include:

- Type of incident/concern
- Dates, times, location of incident/concern
- Frequency (if applicable)
- Description of the alleged event/issue/matter (details)
- How you became aware of the issue
- Name of each person involved, and their roles
- Documentation, witnesses, and other elements available to support the allegation, including any laws or policies believed to be breached
- Your relationship with the person(s) involved
- Other information that you have in order to support your report



How are the reported allegations treated?



TIPS AND RECOMMENDATIONS

This section shows the organisation's intention to take seriously any reporting. This following part should therefore be detailed, clear and specific.

→ Review of the whistleblowing report



TIPS AND RECOMMENDATIONS

It is essential that your organisation promptly investigates and follows up on reports.

When staff take the risk of reporting misconduct or wrongdoing, regardless of the severity of the incident, they are risking their job, reputation, and possibly their livelihood.

If employees feel that leadership is not taking their reports seriously or following up in a timely manner, it is likely they and others will stop reporting any misconduct they witness.

All whistleblower reports are taken seriously by {ORGANISATION NAME}, meaning that they will be responded to in a timely way, treated confidentially, assessed, considered for investigation, and reporters protected in line with this policy.

A report will be acknowledged in writing within two days, recorded, and carefully reviewed by a dedicated officer (name) to determine whether an investigation is required.

An investigation is aimed to start within XX (ideally within two weeks of the reporting). The length and scope of the investigation will depend on the subject matter of the reporting.

The treatment of the case should ideally not be more than XXXX days (ideally 30 days), although this may take longer if the matter is complex.

In most instances, there will be an initial assessment of the disclosure to determine whether there are grounds for a more detailed investigation to take place or whether the disclosure is, for example, based on erroneous information.

→ Investigation process

While particular circumstances of each report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted by a skilled investigator;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

The outcomes of the investigation are reported through an investigation report to (name) who will review the outcome and determine appropriate actions to respond to the matter.

Possible outcomes of the investigation are:

- the allegation is not substantiated; or
- the allegation is substantiated, and corrective actions are taken.

Actions will vary from case to case. Some cases may involve a disciplinary process, if elements are substantiated, and/or informing external authorities if a criminal action has been committed e.g., sexual abuse, fraud or theft. A more informal approach may be followed if there is not sufficient evidence of malpractice, or the actions of the person(s) are not serious enough to warrant disciplinary action.

→ Fair treatment of people mentioned in the whistleblower report

The investigation process outlined in this policy enables the fair treatment of any staff member mentioned in the disclosure, including:

- disclosures will be handled confidentially and with discretion;
- matters reported will be assessed and considered for investigation;
- any person implicated in the disclosure will be appropriately informed of the investigation and given the opportunity to provide evidence;
- the presumption of innocence throughout the investigation and subsequent disciplinary process.



Feedback and follow up



TIPS AND RECOMMENDATIONS

It is important for the reporter to receive regular updates on the progress of the case. Reporters are entitled to receive feedback on the outcome of the investigation, even if it does not include all the details of the process and of the decision.

To learn and improve internal whistleblowing processes, collect feedback from the reporter even if they are unhappy with the outcome of the case. Ask: “Given your experience, would you speak up again?” and “Please explain your response”.

{ORGANISATION NAME} will provide feedback to the reporter as appropriate on the progress and expected timeframes of the investigation.

{ORGANISATION NAME} will acknowledge receipt of a report and provide, within 30 days of receipt, an indication of the period of time considered necessary to undertake the preliminary review. The reporter will be kept informed of the formal status of their case and of the preliminary review’s conclusions.

{ORGANISATION NAME} will also give the reporter an estimate of the time considered necessary to conclude an investigation report, if applicable.

{ORGANISATION NAME} will notify the reporter once an investigation has been completed. However, {ORGANISATION NAME} may be unable to disclose particular details of the outcome of the investigation.

The reporter will not be given details about the possible actions taken, as this breaches the rights of the accused under data protection.

VII. PROTECTION PROVIDED TO THE REPORTER OF WRONGDOING OR MISCONDUCT



TIPS AND RECOMMENDATIONS

A person who reasonably suspects that there has been wrongdoing and who reports a suspicion of alleged misconduct or cooperates in an authorised audit or investigation has the right to be protected against any form of retaliation (threats or acts), whether directly or indirectly, by their employer and by persons working for or acting on behalf of the employer.

Retaliation against reporters and witnesses in investigations should therefore be prohibited, with the policy stating that those who commit retaliation will be subject to disciplinary measures.

Retaliation prohibited and punished



TIPS AND RECOMMENDATIONS

It is important to provide a summary list of possible forms of retaliation and the consequences for those who would retaliate.

Any threats or attempts to retaliate against reporters are absolutely prohibited.

Detrimental conduct is negative action taken against any person who makes a disclosure of information that they reasonably suspect to be true at the time it was made or assists or participates in an investigation of the disclosure and as a result suffers detriment.

Examples of forms of retaliation can include, but are not limited to:

- discriminatory treatment;
- unsubstantiated negative performance appraisals/feedback that is not reflective of actual performance;
- unjustified contractual changes: dismissal, reductions in (or deductions of) wages, suspension, demotion, loss of promotion opportunities, reassignment, or transfer;
- unjustified modification of duties;
- harassment, intimidation, or bullying;
- threats to the reporter, their family and/or property, including threats that may come from outside {ORGANISATION NAME}.

Retaliation towards someone who has disclosed wrongdoing that they reasonably suspected to be true at the time made constitutes misconduct in {ORGANISATION NAME} and makes the perpetrator subject to disciplinary action.

Penalties or disciplinary proceedings may be initiated towards those who retaliate against reporters, or who reveal the identity of the reporter.

This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Reversed burden of proof



TIPS AND RECOMMENDATIONS

The burden is placed on the organisation to demonstrate that any adverse personnel decision taken against a reporter is not retaliation.

Retaliation will be found to have happened unless the organisation can demonstrate by clear and convincing evidence that the action that is suspected to be retaliatory – e.g., if a reporter's contract is not renewed or he/she is transferred to another position – would have been taken regardless of the reporter's disclosure.

Interim protective measures

Staff members who reasonably suspect that there has been wrongdoing and thus report misconduct, or those who cooperate with a duly authorised audit or investigation, as is their duty, are considered to engage in a protected activity.

If information is received that the complainant may be at risk of retaliation or has suffered retaliation for reporting allegations of misconduct, it must be immediately reported so that interim protective measures can be provided to the person, while their claim of retaliation is assessed.

Appropriate measures may also be recommended to protect the reporter from retaliation at any time from the moment he or she comes forward.

Protection measures are recommended with the consent of the reporter and can include, without being limited to, the following justified measures:

- temporary reassignment;
- transfer to another office or function for which the reporter is qualified;
- placement on special leave with full pay; or
- any other appropriate action on a case-by-case basis, including security measures or temporary suspension or removal of the person who may have retaliated.



Remedies



TIPS AND RECOMMENDATIONS

An investigation to establish whether there has been retaliation must be carried out by the organisation.

Where the investigation establishes that the reporter has been retaliated against, and based on the conclusions of the investigation report, {ORGANISATION NAME}'s leadership will select an appropriate remedy.

Any staff member who is found to have been adversely affected by a retaliatory action is entitled to a corrective remedy.

Such remedies, with the consent of the reporter, may include, but are not limited to:

- the termination of the retaliatory action; or
- reassignment to another office or function for which the reporter is qualified;
- reassignment or suspension of the retaliator.



Special case of false or misleading disclosures

Employees who knowingly make false allegations or knowingly disclose false information can be subject to disciplinary proceedings. This is a breach of {ORGANISATION NAME}'s acceptable standards of conduct and will be considered a serious matter that may result in administrative or disciplinary action, or legal consequences.

VIII. ORGANISATIONAL RESPONSIBILITIES FOR WHISTLEBLOWING PROTECTION



TIPS AND RECOMMENDATIONS

Everyone in the organisation has the right to raise a concern in the right way. The behaviour of senior staff such as executives, non-executives and managers, has the biggest impact on organisational culture. The tone from leadership that embraces a “speaking-up culture” is a key element of adopting a strong whistleblowing policy and supporting its full implementation. How well a senior manager handles a staff concern strongly indicates how seriously they are adopting and leading on a speaking-up culture.



Roles and responsibilities

→ At the senior leadership level

It is the duty of senior leaders in {ORGANISATION NAME} to ensure that all concerns raised are dealt with fairly, thoroughly and in accordance with the policy, and to take:

- effective measures to protect the reporter from retaliation;
- appropriate corrective action to remedy any retaliation against reporters; and
- adequate disciplinary measures in cases of misconduct, including those making wrongful accusations.

The Chief Executive/Executive Director (**or others at leadership level**) is accountable for ensuring the effective implementation of this policy throughout {ORGANISATION NAME}.

→ At the management level

Managers are responsible for ensuring the whistleblowing policy is implemented and their team members fully understand the whistleblowing policy and its application. Managers are also responsible for creating an environment in which staff can express concerns freely and without fear of reprisal, with the necessary knowledge and resources. In practical terms, managers are to ensure:

- all concerns raised by staff/workers are taken seriously where appropriate;
- all concerns are investigated properly, objectively and in a timely manner;
- the reporter is kept informed of progress;
- action is taken to resolve the concern;
- reporters will not face any sanctions, as a consequence of making a complaint;
- No action will be taken against an employee who reports a breach of the policy that they reasonably suspect to be true at the time it was made, even if investigation that follows proves unfounded;
- confidentiality of the complainant will be maintained as far as possible.

→ At the individual level

It is the responsibility of all staff to report concerns providing they have reasonable belief that malpractice, misconduct or wrongdoing has occurred, or there have been violations of {ORGANISATION NAME}'s code of conduct, ethics, or suspected violations of law or regulations that govern {ORGANISATION NAME}'s operations.

The department [e.g., Human Resources, Risk] responsible for the ownership of the whistleblowing policy is also responsible for its implementation. Human Resources will support awareness raising, training, coaching, advice, and guidance to line managers on the implementation and use of the whistleblowing policy.



Awareness raising and training for staff



TIPS AND RECOMMENDATIONS

Awareness raising on whistleblowing helps change the culture and language surrounding whistleblowing, and ultimately break down the barriers and negative connotations associated with disclosure of wrongdoing.

- The policy should be widely disseminated and made publicly available.
- Staff working in positions designated to receive whistleblower complaints should receive specialised training.
- Non-specialist training should also be developed and provided in a way which is accessible to all staff (including trainees, contractors, consultants, etc.) with necessary time given to anyone to complete it. It should not contain complex legalistic explanations or unnecessary detail and should use language that reflects the organisation's culture and values. It should also reflect local circumstances that might act as barriers to reporting.
- Simple key messages on whistleblowing should be included in leadership and other training and development programmes, as appropriate.
- Collecting data from staff using anonymous staff surveys can be useful for improving whistleblower policies and the protections they contain.

All the following questions must be thought through when developing a whistleblowing policy, as well as during training and awareness raising on whistleblowing:

- How will the purpose of the policy be communicated to employees and other parties covered by its scope?
- Who needs to know about the policy?
- Has a kick-off event been planned to introduce the policy?
- Will ongoing communications and training be planned and how often do people need to be trained on the policy?
- Will ethics training be incorporated in employees' induction?



Review and revision



TIPS AND RECOMMENDATIONS

- Review the whistleblowing policy at least annually or state the timeframe. Staff should be consulted on the review of the policy.
- Evaluate the policy using indicators to establish whether the policy is successful and making a difference.
- The languages in which the whistleblowing policy is set out should be assessed by a cross-section of staff in each language that it is produced.
- If the organisation's partners or suppliers use the whistleblowing system, they should also be involved in the assessment of its use.
- Ensure appropriate legislation and data protection requirements are kept up to date.



Governance



TIPS AND RECOMMENDATIONS

Reports made to the governing body (i.e., Board) should include information on the number of whistleblowing complaints made, and their outcomes.

Where possible, these figures should be made publicly available in annual reports and communicated to staff.

ANNEX 1 – EXAMPLE WHISTLEBLOWING POLICIES AND REFERENCED DOCUMENTS

- Care, Whistleblowing Policy, March 2021, https://www.careinternational.org.uk/sites/default/files/CIUK_Whistleblowing-Policy_March-2021.pdf
- CHS Alliance, Code of Conduct Toolkit, June 2021, <https://www.chsalliance.org/get-support/resource/code-of-conduct-toolkit/>
- CHS Alliance, Safeguarding Policy, February 2019 (available upon request)
- CHS Alliance, Staff Rules and Regulations, May 2020 (includes sections on anti-fraud and corruption as well as whistleblowing procedure – relevant sections available upon request)
- Christian Aid, Whistleblowing Policy and Procedure, 2019, <https://www.christianaid.org.uk/sites/default/files/2019-07/whistleblowing-policy-and-procedure-June19.pdf>
- Council of Europe, Protecting Whistleblowers, Recommendation CM/Rec(2014)7 and explanatory memorandum, <https://www.coe.int/en/web/cdcj/activities/protecting-whistleblowers> and <https://rm.coe.int/16807096c7>
- Deloitte, Whistleblowing Policy, 2019, <https://www2.deloitte.com/content/dam/Deloitte/au/Documents/about-deloitte/deloitte-au-about-whistleblower-policy-201219.pdf>
- European Bank for Reconstruction and Development, Whistleblowing Policy, May 2020, <https://www.ebrd.com/integrity-and-compliance.html>
- Foreign, Commonwealth and Development Office, Whistleblowing: Guidance and Code of Practice for Employers, March 2015, <https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- Global Fund, Whistleblowing Policy, 2019, https://www.theglobalfund.org/media/2942/core_whistleblowing_policy_en.pdf
- Heart of England, Whistleblowing Policy, October 2020, <https://heart-england.co.uk/wp-content/uploads/2020/10/Whistleblowing-Policy-Oct-2020-ref-518-v9.pdf>
- International Federation of Red Cross and Red Crescent Societies, Whistleblowing Policy, August 2015, <https://www.ifrc.org/media/12227>
- International Labour Organization, Whistleblowing Office Directive, March 2021, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---webdev/documents/genericdocument/wcms_713106.pdf
- IASC Six Core Principles, <https://psea.interagencystandingcommittee.org/update/iasc-six-core-principles>

- Navex Global, Definitive Guide to Whistleblowing Hotlines, <https://techresearchonline.com/wp-content/uploads/white-papers/NAVEX%20Global%20Definitive%20Guide%20to%20Whistleblowing%20Hotlines%20Updated.pdf>
- National Council of Non-Profits, Sample Whistleblower Protection Policy, <https://www.councilofnonprofits.org/sites/default/files/Sample%20WhistleblowerPolicy%202.2010.pdf>
- Medair Code of Ethics (summary), <https://www.medair.org/wp-content/uploads/2018/09/Medair-Code-of-Ethics-two-page-summary.pdf>, and reporting form, <https://www.medair.org/reporting-misconduct/>
- National Health Service, Freedom to speak up: raising concerns (whistleblowing) policy for the NHS, April 2016, <https://www.england.nhs.uk/wp-content/uploads/2021/03/freedom-to-speak-up-raising-concerns-policy-for-the-nhs-april-19.pdf>
- Organisation for Economic Cooperation and Development, Committing to Effective Whistleblower Protection, March 2016, <https://www.oecd.org/corruption-integrity/reports/committing-to-effective-whistleblower-protection-9789264252639-en.html>
- Oxfam, Disclosure of Malpractice, <https://www.oxfam.org.uk/documents/52/DisclosureOfMalpractice012019.pdf>
- SightSavers, Global Whistleblowing Policy and Procedures, February 2018, <https://www.sightsavers.org/wp-content/uploads/2018/07/Sightsavers-Global-Whistleblowing-Policy-Procedures-Feb-2018.pdf>
- United Nations, Office of International Oversight Services, Report Wrongdoing, <https://oios.un.org/report-wrongdoing>
- World Health Organization, Policy on Whistleblowing and Protection against Retaliation, 2015, <https://www.who.int/about/ethics/WHOwhistleblowerpolicy.pdf?ua=1> and <https://www.who.int/about/ethics/whistleblowing-and-protection-against-retaliation>
- World Vision, Integrity and Protection Hotline (Whistleblower), May 2013, <https://www.wvi.org/publications/world-vision-partnership-policies/integrity-and-protection-hotline-whistleblower>
- https://transparency.eu/wp-content/uploads/2018/03/2018_GuideForWhistleblowingLegislation_EN.pdf
- <https://www.u4.no/publications/good-practice-in-whistleblowing-protection-legislation-wpl.pdf>
- <https://yourvoiceprotected.ca/a-brief-guide-to-good-whistleblowing-and-bad-faith/>
- <https://www.legislation.gov.uk/ukpga/2013/24/notes/division/5/2/7?view=plain>
- <https://protect-advice.org.uk/pida/>
- <https://www.iso.org/obp/ui/#iso:std:iso:37002:ed-1:v1:en>

ANNEX 2 – EXAMPLE CONTENTS TABLES

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ANNEX 3 – WHISTLEBLOWING FORM

Whistleblowing form – strictly private and confidential

This form should be used to report any serious concerns that you may have over malpractice, wrongdoing or misconduct occurring in {ORGANISATION NAME}, including but not limited to:

- Criminal offences:
 - Violation of laws (including of human rights)
 - Fraud (deliberate and deceptive acts with the intention of obtaining an unauthorised benefit, such as money, property or services, by deception or other unethical means)
 - Corruption and bribery
- Endangering someone's health and safety, including bullying and harassment, and sexual harassment.
- Sexual exploitation and abuse (including the use of sex workers).
- Discrimination (including discrimination based on race, age, disability, ethnicity, religion, gender, sexual orientation).
- Breach, violation or conflict of interest in relation to {ORGANISATION NAME}'s code of conduct, policies.
- Actions perceived as unethical.
- Harm or damage to {ORGANISATION NAME}'s reputation, operations, governance or be otherwise detrimental to its interests.
- Damage to the environment.

The above may either involve {ORGANISATION NAME}'s employees, trainees, volunteers, contractors or other related people.

This form is an Annex to the Whistleblowing Protection Policy. This policy provides guidance on how to report, who to report to, and what protections are in place for those reporting wrongdoing, and it should be read before the report is made.

The incident or concern

Type of incident/concern	
Dates, times, location of incident/concern	
Frequency if applicable	
Description of the alleged event/issue/matter (details)	
Documentation, witnesses, and other information available to support your report	
Name and roles of each person allegedly involved	
Your relationship with the person(s) involved	
How you became aware of the issue	
Have you reported this previously? Yes/No	
If you have reported this previously, who and when did you report it?	
Any further information to add?	
Do you wish to remain anonymous? Yes/No	
If no, please provide your contact details	Name: Address: Contact telephone/email: Position in organisation:

Please return this form in confidence to: XXXX

For office use	
Date	
Reference no.	
Received by	



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