

# WHISTLEBLOWING POLICY

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# CONTENTS

1	WHISTLEBLOWING AND THE <i>CODE OF CONDUCT</i> .....	2
2	WHO SUBMITS A REPORT? .....	3
3	WHO CAN BREACHES OF THE <i>CODE</i> BE REPORTED TO?.....	3
4	PROCEDURE FOR REPORTING BREACH OF THE <i>CODE</i> .....	4
5	COMPLAINTS BY RECIPIENTS OF AID DIRECTED AGAINST PIN ASSOCIATES.....	6
6	WHAT SHOULD THE REPORT LOOK LIKE? .....	6
7	WHAT HAPPENS AFTER BREACH OF THE <i>CODE</i> IS REPORTED?.....	7
8	WHAT WILL THE RESULT OF THE INTERNAL INVESTIGATION BE? .....	8
9	DEADLINES FOR HANDLING REPORTS .....	9
10	IS THERE A RECORD OF REPORTS WHICH HAVE BEEN SUBMITTED? .....	9
11	BASIC PRINCIPLES OF INVESTIGATION OF A REPORT .....	10
12	SUMMARY OF MAJOR BREACHES OF THE <i>CODE</i> .....	11

## 1 WHISTLEBLOWING AND THE *CODE OF CONDUCT*

The *Code of Conduct* defines the expected standards of conduct and is binding for all employees, other full-time and part-time workers, volunteers, interns, consultants or trainees, members of the Supervisory Board and Board of Directors and all other persons acting on behalf of People in Need (hereinafter referred to as PIN), hereinafter referred to as “**associates**”. The *Code* is also binding for associates working with PIN’s sister organisation, People in Need UK, which is based in the United Kingdom of Great Britain and Northern Ireland.

This Whistleblowing Policy forms an integral part of the *PIN Code of Conduct* and aims to:

- determine the level of severity of breach of the *Code* (complaints versus whistleblowing),
- explain the differences between the method of reporting a breach of the *Code* in the Czech Republic and abroad,
- explain the differences between reporting by a PIN associate and reporting by third parties (whether recipients of aid or others),
- set out the rules for reporting and explain what happens after a report has been submitted and what the implications may be,
- ensure that persons against whom a report has been submitted have the opportunity to familiarise themselves with and comment on the report, including presentation of the relevant evidence,
- ensure the presumption of innocence of persons against whom a report has been submitted, pending proper investigation of the complaint.

## 2 WHO SUBMITS A REPORT?

- **PIN associates** report conduct which is at variance with the purpose of the *Code*. Major breaches of the *Code* (as defined in this Policy) must be reported at all times and under all circumstances, and failure to report them shall in itself be deemed to be a violation of the *Code*.
- The **whistleblower** may also be a third party who has become aware of conduct in breach of the *Code* in connection with work or other similar activities for PIN (e.g. a partner organisation, or supplier, etc.), a client or a recipient of aid, whether in the Czech Republic or abroad.
- The report must be based on **verifiable facts**.

## 3 WHO CAN BREACHES OF THE *CODE* BE REPORTED TO?


The distinguishing criteria for reporting breaches of the *Code* are:

### a. **severity of breach of the *Code***

- minor (complaints)
- major (whistleblowing)

### b. **subjects of reporting** (i.e. who submitted the report against whom)

- within the organisation among PIN associates,
- a person other than an associate and a recipient of aid reporting a PIN associate (e.g., a partner organisation),
- a person outside the organisation reporting a PIN associate.

BREACH OF THE CODE = procedure according to the severity of breach of the Code		TO WHOM
<b>MINOR (complaints)</b>	in particular, expressing dissatisfaction with something specific in the workplace, e.g. the working environment, department/branch/section management, work standards, work tasks and duties, conflict with a colleague (problems in labour relations, staffing issues, etc.)	<u>In the Czech Republic and abroad:</u>  <b>line manager or another supervisor according to the organisational chart or the HR Department</b>
<b>MAJOR (whistleblowing)</b> 	discrimination, harassment, intimidation and bullying, abuse of position and power, causing any harm to children, sexual or other abuse of persons, violation of laws and support for criminal activity, corruption, conflict of interest, damage to property, including misuse of funds and misuse of information	<u>In the Czech Republic:</u> <b>internal reporting system</b>  <u>on a foreign mission:</u> <b>the person designated for this purpose or the internal reporting system</b>

## 4 PROCEDURE FOR REPORTING BREACH OF THE CODE

### 4.1 Reporting of minor breaches of the Code (complaints)

**Reports of minor breaches** often relate to the **working environment** and are preferably reported to the line manager of the person who is alleged to be guilty of unacceptable conduct (alleged breach of the Code). Reports can only be submitted verbally or by email. If reasonable suspicion exists that the line manager will not investigate and resolve the complaint, or if the whistleblower is unwilling, afraid or uncomfortable addressing the issue with their line manager, the whistleblower moves on to the next supervisor higher up in the organisational chart.

If it is determined that the breach is not a minor breach of the Code but a major breach, the supervisor (line manager) or the HR Officer is obliged to first consult the competent persons<sup>1</sup> with regard to the case or proceed directly in line with section 4.2.

### 4.2 Reporting major breaches of the Code (whistleblowing)

**Reports** which indicate a possible violation of laws with a negative impact on individuals, public health and safety, or the property of the organisation, and **therefore constituting a major breach of the Code**, can be reported via the **internal reporting system (IRS)** to the designated **competent persons** as follows:

- **in writing** to People in Need, addressed to the **COMPETENT PERSONS**, Šafaříkova 24, 120 00 Prague 2 (can be sent by post or handed over in person at reception at this address), please mark the envelope “Do not open - FAO the addressee only”,
- **by phone**
  - **COMPETENT PERSON 1:** +420,775,894,935
  - **COMPETENT PERSON 2:** +420734742982,
- **by email:** [whistleblowing@clovekvtsni.cz](mailto:whistleblowing@clovekvtsni.cz)<sup>2</sup>,
- **in person:** by prior arrangement, by telephone or by email, it is possible to arrange a date for a face-to-face meeting, no later than within 14 days of the date on which the whistleblower requests it.

<sup>1</sup> Competent person: People in Need is required to have such a person under the Whistleblower Protection Act (WPA), he or she is appointed by the Director, must be of good character (according to the WPA), and performs the activities entrusted to him or her by the Act and this Policy. This in particular concerns meeting of obligations in relation to taking receipt of and assessing the justification for reports received, investigating them and, where appropriate, proposing corrective measures.

<sup>2</sup> Emails sent to the addresses used so far fraud@peopleinneed.cz (email for reporting suspected fraud, theft or embezzlement), psea@peopleinneed.cz (email for reports concerning the protection of children and disadvantaged persons)

and report@peopleinneed.cz (a tool for reporting serious complaints if no other mechanism is used) will be automatically redirected to the email [whistleblowing@clovekvtsni.cz](mailto:whistleblowing@clovekvtsni.cz).

Reports can be submitted via the *IRS* in any language. If the report is made verbally or by phone, the competent person will draw up a written record which faithfully captures the nature of the report and allows the person who submitted it to comment on this record. With the prior consent of the whistleblower, an audio recording may be made.

The *IRS* is available on the PIN website <https://www.clovekvtisni.cz/vnitri-oznamovaci-system-7s>.

### 4.3 Reporting in accordance with the Whistleblower Protection Act (*WPA*)

Whistleblowers are also entitled to submit reports via the *IRS* in accordance with Act No. 171/2023 Coll. on the Protection of Whistleblowers (*WPA*) regarding possible illegal conduct<sup>3</sup> exhibiting the characteristics of a criminal offence, a misdemeanour or which otherwise violates the *WPA* or legislation of the European Union, which the whistleblower has become aware of in connection with work or other similar activity<sup>4</sup>. In the event of reporting in accordance with the *WPA*, only a natural person may submit a report and should do so while acting in the public interest and in good faith that the report is based on credible facts and evidence.

In the case of reporting in accordance with the *WPA*, this is deemed to concern **reporting of a major breach of the Code**.

### 4.4 Procedure for reporting major breaches of the Code on a PIN mission abroad

**Reporting of a major breach of the Code on PIN missions abroad** may be submitted as follows:

- via the *IRS*, or
- to the **person designated for this purpose on the foreign mission**, or
- by any other means designed for submission of such reports, if established on the mission and if PIN associates have been sufficiently familiarised with it.

Investigation of reports submitted on a PIN mission abroad has its own specifics, as it is always necessary to take into account not only the *WPA*, but **also the local legislation** and cultural or other differences. This is why cooperation between competent and designated persons is important.

If a report of a major violation of the *Code* is submitted to the designated person on a foreign mission, the **designated person will always inform the competent person of this fact and** they will agree on the next steps in the investigation of the report. Compliance with this obligation is also important from the point of view of any possible obligation to inform institutional donors.

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<sup>3</sup> Areas which the reported illegal conduct must relate to:

1. public procurement;
2. financial services, products and markets and the prevention of money laundering and financing of terrorism;
3. product safety and regulatory compliance;
4. transport safety;
5. environmental protection;
6. radiation protection and nuclear safety;
7. food and feed safety, animal health and welfare;
8. public health;
9. consumer protection and
10. privacy and personal data protection and security of networks and information systems.

<sup>4</sup> Work or other similar activity is understood to mean:

1. employment,
2. service provision,
3. self-employment,
4. exercising of rights associated with participation in a legal entity,
5. discharge of office as a member of a body of a legal person who is elected, appointed or otherwise called to office (an "elected body"),
6. administration of a trust fund,
7. volunteering,
8. work experience, internship, or
9. exercising of rights and obligations arising from a contract, the subject of which is provision of deliveries, services, construction work or other similar performance.

## 5 COMPLAINTS BY RECIPIENTS OF AID DIRECTED AGAINST PIN ASSOCIATES

Recipients of aid may express **dissatisfaction with the PIN's handling** of their application. They may, but are not required to, provide the specific name of the associate. In view of the fact that such cases may involve an expression of dissatisfaction with the outcome of an application and, therefore, not necessarily a breach of the *Code*, separate mechanisms are in place for this type of reporting:

### 5.1 Procedure for handling of complaints and submission of feedback abroad (CFRM)

Any **recipient of aid or other party involved in PIN projects abroad** may submit a report or provide feedback in accordance with the procedure set out in section 4.4, i.e.:

- via the *IRS*, or
- to the **person designated for this purpose on the foreign mission** or
- **by any other means** designed for submission of such reports, if established on the mission and if PIN associates have been sufficiently familiarised with it.

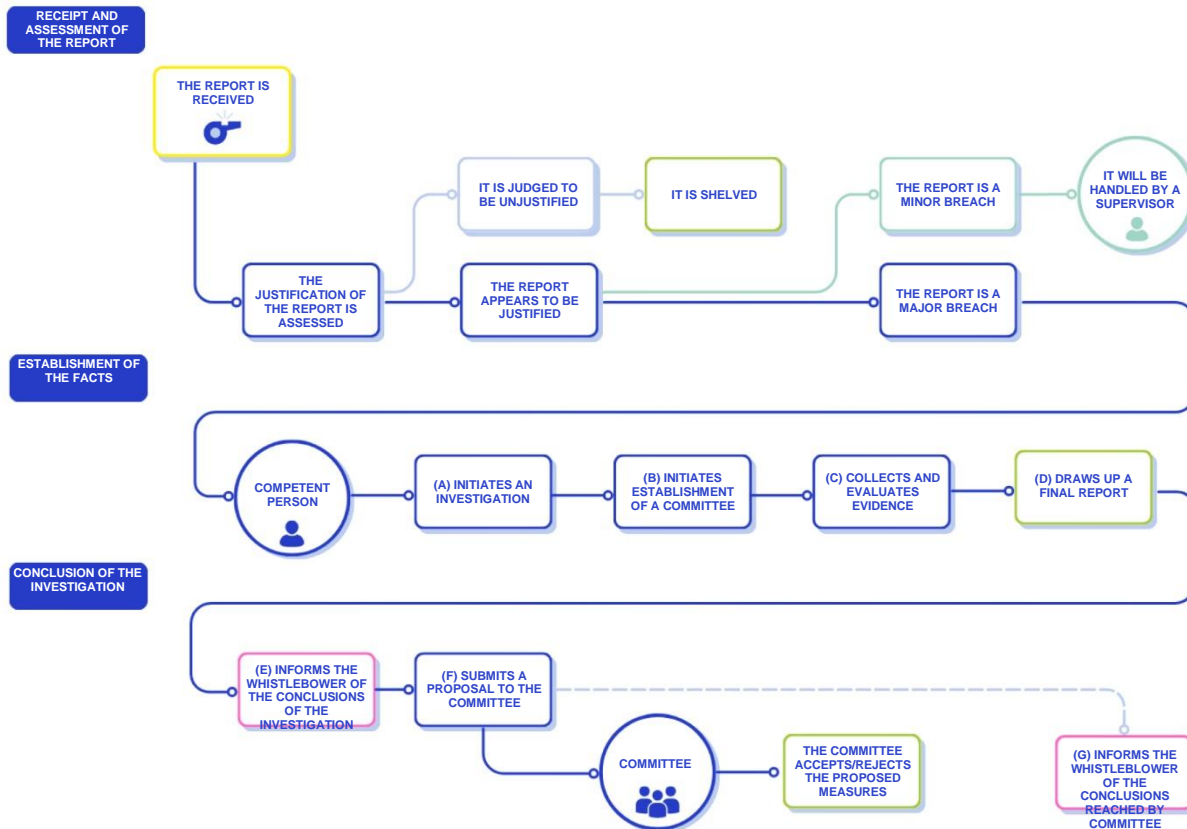
These reports will be dealt with in accordance with the ***Policy for handling of complaints and submission of feedback abroad (CFRM)***, which provides a safe, simple and effective way to submit a complaint, provide feedback and seek remedy. Stored in ELO [here](#).

## 6 WHAT SHOULD THE REPORT LOOK LIKE?

It is possible to submit a report anonymously, but such a report may be difficult to investigate. In order for the report to be investigated quickly and professionally enough, it is recommended that a description be provided as outlined below:

- **What** has happened/what could happen?
- **Who** was guilty of the conduct in question?
- **When, where and how** did the reported conduct occur?
- Has there been any **physical or psychological injury**? Has there been any **damage to property**?
- Is there any **evidence** (documents or witnesses) to prove what happened?

## 7 WHAT HAPPENS AFTER BREACH OF THE *CODE* IS REPORTED?



**7.1** In cases of minor breaches of the *Code*, supervisors are responsible for due handling of complaints or persons designated to do so in the case of a foreign mission; if such a person has been designated to take receipt of reports, see section 4.4.

**7.2** Reports of major breaches of the *Code* are always investigated by the competent person. The competent person provides the whistleblower confirmation of receipt of the report **without undue delay, although within 7 days at the latest**. This obligation does not apply where the whistleblower has expressly requested not to be notified of receipt of the report or where it is clear that notification of receipt of the report would lead to disclosure of the identity of the whistleblower to another person or if this concerns an anonymous report.

**7.3** The competent person assesses whether they have **sufficient information to decide on the next course of action**.

- a) If **there are sufficient relevant facts** for an initial assessment and decision that there is no indication of any breach of the *Code*, the report may be
  - **shelved**, or
  - **forwarded** in accordance with section 4.1 (i.e. to the line manager or head of the relevant department/section), particularly where there is any justified dissatisfaction which can be resolved by a simple management decision.
- b) In the **absence of relevant facts**, the so-called “**fact-finding stage**” is initiated to ascertain any other available facts.

**7.4** If other facts found indicate that **there has not been a major breach of the *Code***, but only a minor breach, the competent person proceeds in accordance with section 4.1, forwarding the report either to the line manager of the person regarding whom the report was submitted, or to the next supervisor of the whistleblower higher up in the organisational chart.

- 7.5** If further facts which are ascertained confirm that a **major breach of the Code has occurred**, the competent person initiates the appointment of a **committee** with two to three members. The committee is responsible for overseeing the internal investigation and making the final decision in accordance with section 7.10.
- 7.6** The committee is **appointed by the** line manager of the person regarding whom the report was submitted, provided that there is no conflict of interest and that their impartiality is ensured; otherwise, the committee is appointed by the next superior higher up in the organisational chart. In the case of a report submitted to the director, the committee is appointed by the Chairman of the Board or, in his absence, by any member of the board.
- 7.7** If a report is submitted with regard to an associate from another section, the committee will **be composed** of representatives of the sections affected by the report. **Each section** will be represented on the committee by at least one member. If more than three sections are affected by the report, the number of committee members will be increased according to the number of sections affected.
- 7.8** The competent person **must not** provide the committee with information that could frustrate or undermine the purpose of the report that **has been submitted**. Information about the identity of the whistleblower and persons concerned<sup>5</sup> may be disclosed only with their written consent.<sup>6</sup>
- 7.9** The competent person then **collects further evidence**, particularly documentary evidence, and takes participant and witness statements. On the basis of the evidence gathered, the competent person then prepares a **final report** containing findings, analysis and a proposal for measures to prevent or remedy the illegal state of affairs.
- 7.10** The competent person then submits a final report with a proposal for action to the committee, which determines the further course of action.

## 8 WHAT WILL THE RESULT OF THE INTERNAL INVESTIGATION BE?

The result of investigation into a breach of the *Code* is:

- 8.1** Assessment that the **report is unjustified** (there was no breach of the *Code*) or **unsubstantiated** (sufficient evidence cannot be provided):
- The person who took receipt of the report informs the whistleblower that there has been no breach of the *Code* or that the facts set out in the report were not confirmed, and the report will be **shelved**.
- 8.2** Assessment that the **report is justified and substantiated** and that the *Code* has been breached:
- A **minor breach of the Code** may, for example, result in a reprimand, a reduction in remuneration, termination of the contractual relationship in accordance with the [Principles of Disciplinary Procedure](#), with the rules relating to a relationship other than employment, or in accordance with another contract. **Decisions on the specific measure shall be made by the line manager or other superior** according to the organisational chart. For minor complaints, **verbal feedback** may be sufficient, if the context so allows and if this is sufficient with regard to all of the circumstances. How these reports (complaints) are dealt with will depend on their severity, complexity and sensitivity. However, both the

<sup>5</sup> (Section 4(2))

a) a person who has provided assistance in ascertaining the information contained in the report, filling the report or assessing its justification,  
 b) a person who is a closely related person of the whistleblower,  
 c) a person who is an employee or colleague of the whistleblower,  
 d) a person controlled by the whistleblower,  
 e) a legal entity in which the whistleblower has an interest, a person controlling it, a person controlled by it or a person controlled by the same controlling party as the legal entity,  
 f) a legal entity of which the whistleblower is a member of an elected body, a controlling party, a controlled party or a party controlled by the same controlling party,  
 g) a person for whom the whistleblower performs work or other similar activity, or  
 h) a trust fund of which the whistleblower or a legal entity referred to in point (e) or (f) is a founder or a recipient, or in relation to which the whistleblower or a legal entity referred to in point (e) or (f) is a party who substantially increases the assets of the trust fund by means of a contract or by acquisition on death

<sup>6</sup> The competent person assesses whether it is necessary to know the identity of the whistleblower in order to investigate the report. If so, the competent person will contact the whistleblower and seek his or her written consent to disclose the information to the committee. If consent is given, a committee is appointed. If consent is not given, only the competent person may conduct the investigation.



whistleblower and the person against whom the complaint was made will always be interviewed; both interviews will usually be conducted by the supervisor or person designated to do so by him or her.

- The consequence of a **major breach of the Code** will be that the competent person informs the whistleblower of the justification of the report and proposes to the committee measures to prevent or remedy the illegal state of affairs. **Responsibility for making a decision regarding the specific corrective measures lies with the committee**, including procedures in accordance with the [Principles of Disciplinary Procedure](#), with the rules relating to a relationship other than employment, or in accordance with another contract. The committee will then inform the competent person of the decision that has been adopted, and they will inform the whistleblower in writing without undue delay. The committee is not bound by the proposal put forward by the competent person for remedial action and may adopt other appropriate measures, accept in part the measures proposed by the competent person, or change the deadlines for their implementation, etc. However, the committee must justify its decision.

### 8.3 Assessment that **the report is knowingly false** based on intentionally false facts:

- The consequence of this is the initiation of disciplinary proceedings in accordance with the [Principles of Disciplinary Procedure](#) or other proceedings, including criminal proceedings (depending on the relationship between the whistleblower and PIN), against the whistleblower. **A decision regarding the specific measure is adopted by the line manager or other supervisor** according to the organisational chart.

### 8.4 Assessment that the **report** is not, but **should have been**, a **report submitted in accordance with the WPA** or that such report is unjustified:

- The competent person then informs the whistleblower in writing without undue delay, and the whistleblower is also informed of their right to submit the report to a public authority.

### 8.5 Assessment that the report **is justified** and that it concerns a **complaint by recipients of aid abroad**:

- In the case of investigation of a report submitted to a designated person on a foreign mission, **the immediate superior** of the person against whom the report is submitted, or the next highest superior according to the organisational chart, the committee or the designated person **decides on the justification of the report**, always depending on the nature of the severity of the reported conduct. The procedure is set out in Procedure for handling of complaints and submission of feedback (abroad) – *CFRM*. The competent person is always involved in an investigation abroad if there is a major breach of the *Code*.
- Both the whistleblower and the person to whom the report was submitted are **always** informed of the **outcome of investigation of the report**.

## 9 DEADLINES FOR HANDLING REPORTS

**9.1 The justification of a report which has been submitted** must be assessed and investigated **within 30 days** of its receipt. In factually or legally complex cases, this deadline may be extended by up to 30 days.

**9.2** In the case of a **submission in accordance with the WPA**, the deadline may be **extended by 60 days** (the whistleblower will be informed of the extension and the reasons for it).

## 10 IS THERE A RECORD OF REPORTS WHICH HAVE BEEN SUBMITTED?

All persons who receive reports are obliged to make a record of them, according to the nature of the report, on restricted access platforms.

## 11 BASIC PRINCIPLES OF INVESTIGATION OF A REPORT

### Confidentiality

PIN handles all complaints or reports confidentially and sensitively. **Information about the identity of the whistleblower may only be provided with their written consent.** An exception to this is cases where information must be provided to public authorities in accordance with other legislation. Therefore, **this Policy encourages whistleblowers to include their names in any report they may submit.** As anonymous complaints or notifications are less credible, it is not possible to ensure full compliance with the established procedure for the assessment of reports.

### Protection from retaliation

The whistleblower is guaranteed protection **from retaliation.** Retaliatory measures are those measures that may cause harm to the whistleblower, affect their role as an associate of People in Need, and are causally related to the report that was submitted. Retaliation may take the form of intimidation, threats, reprisals or revenge as a result of reporting an incident or the following action, in particular:

- termination of the employment relationship or non-renewal of a fixed-term employment relationship,
- termination of a legal relationship based on an alternative employment contract pursuant to Sec. 75/Sec. 76 of the Czech Labour Code,
- dismissal from the position of management employee,
- a reduction in pay, remuneration, or not being acknowledged a personal bonus,
- prevention of professional development,
- termination or withdrawal from the contract, etc.

If a whistleblower makes an **unsubstantiated report** in good faith which is not confirmed during subsequent examination and investigation, no action will follow. However, if the whistleblower submits a **deliberately false report**, then procedure in accordance with the Principles of Disciplinary Procedure according to the preceding paragraph shall not be considered retaliation.

The whistleblower, as well as any person who provided assistance in establishing the information contained in the report, in submitting the report itself or in assessing its validity, any person who is closely related to the whistleblower and any person who is an employee or colleague of the whistleblower is protected against any retaliatory measures. If a PIN employee is found to be guilty of retaliatory action, disciplinary proceedings will be commenced against them, including possible dismissal.

### Due process

The rights of all parties will be respected during the investigation of a report, whereas all of them will always be treated with **respect and dignity and the presumption of innocence will be maintained.** Any intentionally false or malicious statements or allegations made by another associate or third party will be deemed a major breach of the Code and will be dealt with in accordance with this Policy.

## **12 SUMMARY OF MAJOR BREACHES OF THE CODE**

### **Discrimination**

Unjustified and unfair treatment on the basis of personal or group characteristics such as gender, age, ethnicity, religion, etc., manifested in various areas such as employment, education or health.

### **Harassment**

Conduct which violates the dignity of another person and creates an intimidating, hostile or humiliating environment.

### **Intimidation and bullying**

The act of inducing fear or feelings of inferiority through threats, with the aim of influencing another person's behaviour, including bullying.

### **Abuse of position and power**

The unethical use of power or influence for personal gain or to the detriment of others.

### **Causing any harm to children**

Physical, emotional, or psychological abuse or neglect of children, including commercial and/or sexual abuse.

### **Sexual or other abuse of persons**

The verbal, visual, non-verbal and physical use of power to sexually or otherwise abuse persons, including modern slavery.

### **Violation of the law and support for criminal activity**

Participation in illegal activities or activities threatening the activities or reputation of PIN.

### **Corruption**

Accepting or offering a bribe to obtain a benefit.

### **Conflict of interests**

Situations where personal interests influence independent decision-making.

### **Damage to property, including misuse of funds**

Any intentional or negligent act which results in the misuse, loss, damage, devaluation, mismanagement and/or unauthorised or fraudulent use of PIN property and funds provided to PIN by individual and institutional donors or others.

### **Misuse of information**

Use of any information, especially confidential or sensitive information obtained in the course of work for PIN, for personal benefit or the benefit of a third party.

