

## Reporting procedure Abuses/Whistleblower regulation

### In advance:

The House of Whistleblowers Act will apply from 1 June 2016. All organizations employing more than 50 people must have a whistleblowing scheme. This states how the employer deals with reports of suspected malpractice, breach of integrity or irregularity. This law regulates the possibilities and protection of employees who wish to report an abuse, violation of integrity or irregularity.

According to the law, an employer is not only someone who employs people. Anyone who has or has had work carried out is an employer. An employee is someone who currently performs work or has performed work in the past, as a civil servant, in healthcare, education and in the business world, with or without an employment contract. So also self-employed persons, volunteers, flex workers, trainees and former employees.

The aim of the law is to actively ensure a safe reporting and organizational climate and to provide protection for employees who wish to report an abuse, integrity violation or irregularity. However, the employee must follow the procedure correctly: first report internally and if this does not work properly or if there are reasons to do so, the employee may report externally.

### Chapter 1: Definitions

For the purposes of this scheme, the following definitions shall apply

1. Employee: the person who works or has worked for Stichting Wilde Ganzen as referred to in Article 1, section h, of the Whistleblowers' House Act.
2. Employer: a person who, by virtue of an employment contract under civil law, has, or has had, work performed other than by virtue of employment or a public law appointment, as referred to in Section 1(g) of the Whistleblower's House Act.
3. Supervisory Board: those who have been appointed as members of the organization's Supervisory Board.
4. Staff Representation (PVT): those who have been appointed as members of the organization's Staff Representation. 4.
5. Integrity officer: the person appointed by the management to act as such for the organization. The Integrity Officer shall work with due observance of confidentiality and within the tasks laid down in the job profile for Integrity Officer.
6. External reporting: reporting to an external third person or organization as referred to in Chapter 3 of the Suspicion of wrongdoing.
7. A suspicion of an integrity violation or irregularity:
  - a. a suspicion, based on reasonable grounds, of an imperfection or injustice of a general, operational and/or financial nature that takes place under the responsibility of the organization. It concerns irregularities that are so serious that they fall outside the regular work processes and exceed the responsibility of the (direct) manager.

b. an action that is contrary to the integrity policy of Stichting Wilde Ganzen.

8. A suspicion of a malpractice and/or crime: a suspicion based on reasonable grounds of a malpractice, an illegal or immoral practice, which takes place under the responsibility of the organization and in which a major social interest is at stake, in connection with:

a. a (threatening) criminal offence, such as theft, corruption and forgery;

b. an (imminent) violation of laws and regulations;

c. a danger to public health, the safety of persons or damage to the environment;

d. a (threat of) deliberate misinformation of public bodies or impairment of the functioning of the public service or company;

e. an (imminent) waste of social/collective resources;

f. a deliberate withholding, destruction or manipulation of information about these facts, or the threat thereof.

9. House for Whistleblowers:

a. Advice Section of the Whistleblower House, as referred to in Section 3a(2) of the Whistleblower House Act:

b. Research Section of the House for Whistleblowers: the Research Section of the House for Whistleblowers Act, referred to in Section 3a(3) of the Whistleblowing House Act.

10. These regulations are not intended for:

a. the reporting of personal complaints by employees about matters relating to employment that concern individual employees;

b. reporting conscientious objections in connection with the performance of normal company activities;

c. expressing criticism of policy choices made by the employer;

d. reporting complaints about treatment, discrimination and other complaints that fall under the regulation on complaints of undesirable behavior of Stichting Wilde Ganzen (Wild Geese Foundation);

e. every report that is provided for in another regulation.

## **Chapter 2: Internal procedure**

In the event of a suspicion of malpractice, breach of integrity or irregularity:

a. Consult an advisor in confidence;

b. consult the Integrity Officer in confidence as an advisor;

c. Consult the House of Whistleblowers' Advisory Division in confidence.

Article 2.1: Internal reporting

Reporting procedure Abuses/Whistleblower regulation v\_1

09- 2020

1. Unless there is an exception as referred to in Article 1.7, the reporter will immediately report the suspicion of an irregularity, breach of integrity or malpractice:
  - the manager or, if he does not consider reporting to his immediate superior desirable
  - the Integrity Officer or
  - the Managementaccording to the procedure described in these internal rules.
2. If the report of a suspicion of an irregularity or malpractice concerns the functioning of the management, it may be reported directly to the Integrity Officer or to the Chairman of the Supervisory Board.
3. The reporter may make an external report in the event of an exceptional situation as referred to in Chapter 3 under 2. In this case, the notifier can be assisted by the internal or external Integrity Officer.
4. The official referred to in the previous sub-articles who has received the report will record the report in writing, stating the date of receipt, and have the reporter sign the report for approval. The notifier will receive a copy within 5 working days. The receiving officer shall inform the Management or, in the case of paragraph 2, the Supervisory Board as soon as possible of a reported suspicion of an infringement of integrity, irregularity or malpractice, stating the date on which the report was received.
5. If the report has been made to the Integrity Employee, the Integrity Employee will inform the Board of Management or, if paragraph 2 applies, the Supervisory Board, in the manner discussed and agreed with the reporter.
6. Within one week after receipt of the report, the Management or the chairman of the Supervisory Board, respectively, will send a confirmation of receipt to the notifier. The confirmation of receipt shall refer to the original report.
7. After receipt of the report, an investigation will be started as soon as possible. The Management Board or the Supervisory Board will assess whether an external third party as referred to in Chapter 3 must be informed of the suspicion of an abuse.
8. The Executive Board respectively the Supervisory Board or an officer/investigator is authorized to request information from institutional bodies and employees of Wilde Ganzen, or to request and inspect documents that concern the matter to which an investigation relates. Institutional bodies and employees are obliged to comply with a request as referred to in the previous paragraph within the period indicated by the applicant. If the notifier grants written permission to do so, the designated official will have access to personal data relating to him/her.
9. The officer/investigator appointed by the Management Board is authorized to call in experts if this is required in his opinion for the purpose of the investigation. The appointed official/investigator may, if in his opinion this is required for the purpose of the investigation, enter any place where the institutional body whose conduct is being investigated is carrying out its task, without prior permission.
10. Both the reporter and the person to whom the suspicion of an irregularity or malpractice has been reported shall treat the report confidentially.

## Article 2.2: Integrity officer

1. On the instruction of the Management Board and after advice from the PVT, an Integrity Officer is appointed who receives the report of a suspicion of an irregularity or malpractice. The Integrity Officer Integrity may act as process controller in the reporting procedure.
2. The Integrity Officer supervises and supports the reporter during the process and functions for employees as a sparring partner in integrity questions.
3. The Integrity Officer can advise the competent authority on the integrity policy and its implementation in the organization, both solicited and unsolicited;
4. The Integrity Officer contributes to the familiarity in the organization with the theme of 'integrity' by regularly bringing the subject of integrity to the attention of the competent authority and the internal and external confidential adviser and keeping them there.
5. The Integrity Officer functions with authority, credibility and in that capacity is independent of (the management of) the company.
6. If the Integrity Officer is an employee who is employed by the company, the Integrity Officer will be subject to the legal protection of the prohibition of prejudice laid down in the law.

## Article 2.3: Position

1. Within a period of eight weeks from the moment of the internal report, the reporter will be informed in writing by the Management or by the Supervisory Board of the substantive position regarding the reported suspicion of an abuse, violation of integrity or irregularity. The steps to which the report has led will also be indicated. The position will be formulated with due observance of any confidential nature of the (business) information to be provided and the relevant statutory provisions, such as privacy regulations.
2. If the position cannot be given within eight weeks, the reporter will be informed of this in writing by the Management or the Supervisory Board, respectively. The period within which the reporter can expect the position to be taken will be indicated. This additional period may not exceed four weeks.

## Chapter 3: External reporting

1. The reporter may report a reasonable suspicion of malpractice to an external third party as referred to in this article if he or she has completed the procedure for internal reporting as referred to in Chapter 2:
  - a. the reporter does not agree with the point of view referred to in Article 2.4 and is of the opinion that the suspicion has been wrongly set aside;
  - b. the notifier has not received a position within the period(s) referred to in Article 2.4.
2. The reporter can immediately report a reasonable suspicion of wrongdoing, ignoring the internal reporting procedure, externally in the following situations:
  - a. acute danger, in which a serious and urgent social interest necessitates immediate external reporting;

- b. a situation in which the reporter can reasonably fear countermeasures as a result of the internal report;
- c. a clearly identifiable threat of embezzlement or destruction of evidence;
- d. a previous report in accordance with the procedure of the same malpractice, which has not removed the malpractice;
- e. a legal obligation to report directly externally.

3. The external third party within the meaning of these regulations is any organization or representative of an organization, not being the Integrity Officer or a Counsellor, to whom the reporter reports a suspicion of wrongdoing in good faith because, in his or her reasonable opinion, there is such an important social interest that, in the circumstances of the case, this interest must outweigh the organization's interest in confidentiality.

In addition, the suspicion of wrongdoing must be reported to the external third party who, in his or her reasonable opinion, is the most suitable, such as

- The House of Whistleblowers;

T: 0031- 88 – 133 10 00

E-mail: [info@huisvoorklokkenluiders.nl](mailto:info@huisvoorklokkenluiders.nl)

- The Health Care Inspectorate, the Health and Safety Inspectorate or the

- District Attorney's Office.

The notifier takes into account, on the one hand, the effectiveness with which the external third party can intervene and, on the other hand, the organization's interest in minimizing the damage resulting from that intervention.

#### **Chapter 4: Legal protection of reporting agents**

1. The reporter of a wrongdoing, violation of integrity or irregularity who, in good faith, acts with due care both formally and materially, shall be protected in his legal position. This protection shall not be limited in time. This means that the reporter is not disadvantaged in any way in his legal position towards the company by or on account of his or her reporting of an irregularity, violation of integrity or wrongdoing.

2. Formal careful action is deemed to have been taken if:

- a. the reporter has first raised the relevant facts internally as referred to in Chapter 2, unless this could not reasonably be demanded of him/her as provided for in these regulations;
- b. the notifier discloses the facts in an appropriate and proportionate manner in the event of an external report as provided for in these regulations.

3. Material care is deemed to have been taken if:

- a. the notifier has a reasonable suspicion based on reasonable grounds that the facts in question are correct;
- b. the external disclosure is in the public interest as referred to in chapter 1.8;

Reporting procedure Abuses/Whistleblower regulation v\_1

- c. the public interest in external disclosure takes precedence over the organizations interest in confidentiality.
- 4. 4. Decisions on legal status or employment law, if and insofar as they relate to the reporting of a reasonable suspicion of misconduct, violation of integrity or irregularity, which in any case fall under the legal protection referred to in paragraph 1, are aimed at the company:
  - a. Granting dismissal, other than at one's own request;
  - b. premature termination or non-renewal of a temporary employment contract;
  - c. not converting a temporary employment contract into a permanent employment contract;
  - d. moving or transferring or refusing a request to do so;
  - e. taking a disciplinary measure;
  - f. withholding salary increase;
  - g. withholding promotion opportunities;
  - h. refusing leave of absence.

#### **Chapter 5: Final provisions**

1. This Regulation shall enter into force on 1 March 2020.
2. These regulations will be made generally known and will be added to the personnel handbook as the Misdemeanor Reporting Procedure and can be found on the website of Wilde Ganzen as Misdemeanor Reporting Procedure.
3. Evonne Opstelten has been appointed as Integrity Officer for the purpose of this regulation from the moment it came into effect.

The details of the Integrity Officer are:

Integrity Officer: Mariska Staal  
E-mail address: Mariska@wildeganzen.nl  
Telephone number: 033-2045540

To report suspects of possible wrongdoing:

Tel: 0031-88-8008500  
E-mail: meldpuntgoededoelen@gimd.nl