



# Policies & Procedures

Department: Human Resources  
Section: Operations  
Date Modified: 08/05/2023

## **POLICY – WHISTLE BLOWER - REPORTS OF SUSPECTED IRREGULARITIES:**

### **Scope**

This policy applies to all DROP In The Bucket Employees.

### **Policy**

Expressed written concerns involving irregularities of various kinds, such as possible fraud, misuse of funds, gross mismanagement or waste, a violation of any law or a substantial and specific danger to health and safety of employees, clients or the public, must be taken seriously and immediate action taken and properly documented.

Anyone reporting a concern or allegation regarding fraud or misuse of funds will be protected from reprisals of any kind provided the suspicion is reported in good faith.

### **Policy**

DROP is committed to maintaining a workplace where employees are free to report concerns regarding what the employee reasonably believes are inappropriate or unlawful business practices, specifically:

- 1) Reporting suspected violations of law which the employee “reasonably believes” is a violation of federal mail fraud, wire fraud, bank fraud, beneficiary fraud, or any other provisions of federal law that relates to fraud.
- 2) Providing truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body.
- 3) Identifying potential violations of DROP policy, specifically the policies contained in any DROP Policy and/or Procedure Manuals.

### **Procedure**

- A. Any allegation, together with as many facts and details as possible, will be presented in writing to the Finance Manager, Programme Manager, or Country Director, and in special circumstances to representatives of the Board of Directors, such as the Committee Chair or Finance Committee Chair.
  1. All allegations that have been turned over with sufficient documentation or identifying information will be researched immediately.
  2. The appropriate Finance Manager, or the Programme Manager, or Country Director will prepare an Investigation Report, consisting of the written allegation, and plans for investigative action.



## Policies & Procedures

Department: Human Resources

Section: Operations

Date Modified: 08/05/2023

3. In a departure from normal corporate policy, if there is any allegation which could involve senior management, employees may directly contact the Chair of the Committee of the Board of Directors.
  4. A copy of the Investigation Report will be submitted to the Chair of the Committee of the Board of Directors within five working days of the initial allegation.
- B. A preliminary investigation will commence immediately.
1. If a preliminary investigation proves the allegation to be unfounded, reasons must be given for reaching that decision.
  2. If, following the preliminary investigation, the issues are of the scope that the only action to be taken is limited to improved management policies or operating procedures, no further investigation will be required.
  3. The results of this investigation and forthcoming recommendations will be submitted to the Chair of the Committee for review and for follow-up on actions to be taken.
- C. If serious problems are possible or likely and an intensive investigation may be necessary, the Committee Chair is to be consulted before further action is planned, documented and underway. The Committee Chair shall be responsible to make sure the Board Chair and (when applicable) the Board.
- D. If the investigation discloses fraud or willful misuse of funds or other management improprieties as previously described:
1. The person or persons determined to be directly responsible and involved must immediately be properly disciplined or terminated.
  2. The investigation must determine:
    - a. Why and how the problem developed,
    - b. The systems or policies that failed to achieve intended protection,
    - c. The scope of losses,
    - d. The current status of the situation, and
    - e. What has been done, is being done, and must still be done to deal with the situation.

To obtain this information, management may recommend to the Board that an independent audit be conducted or that other measures beyond management's immediate jurisdiction be considered.



## Policies & Procedures

Department: Human Resources  
Section: Operations  
Date Modified: 08/05/2023

3. Recommendations must be presented as to what actions are to be taken to best assure that this problem does not reoccur. Possible considerations include:
  - a. Written policies or changes to existing policies,
  - b. Management directives or training,
  - c. Changes in organization structure,
  - d. Personnel changes,
  - e. Improved financial reporting,
  - f. Periodic audits, etc.
4. Where possible and practical, participating parties (donors, grantors, churches, and foundations) must receive an explanation of what has transpired and the plan of action taken or to be taken for reimbursement or to remedy the situation.
5. The final Investigation Report, including remedial recommendations, will be presented to the Board for review and for any further action. Any corporate policy decisions will be considered at that time.

### **Prohibition of Retaliation**

World Relief expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against employees who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of DROP policies. Any employee who engages in retaliation will be subject to discipline, up to and including termination.

Any employee who believes that he or she has been subjected to any form of retaliation as a result of reporting a suspected violation of law or policy should immediately report the retaliation to one of the following:

- 1) His/her immediate supervisor,
- 2) The Finance Manager or Human Resources,
- 3) The Programme Manager,
- 4) The Country Director,
- 5) An appropriate member of the Board of Directors.

When supervisors, managers, and Human Resources directly receive complaints of retaliation, they shall immediately inform the Country Director.

Reports of suspected violations of law or policy and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality, consistent with a full and fair investigation. The



## Policies & Procedures

Department: Human Resources  
Section: Operations  
Date Modified: 08/05/2023

Finance Manager, Programme Manager and the Country Director will conduct or designate other internal or external parties to conduct the investigations. The investigating parties will notify the concerned individuals of their findings directly, or indirectly through the outside organization, managing the hotline where appropriate, and prepare other reports as indicated by the circumstances.

In the event that a report of a suspected violation of law or policy or retaliation involves an individual who reports to the Finance & Administration Manager and the Country Director then the Manager or Officers will not participate in the investigation. The Country Director will designate another employee to conduct the investigation.

I,.....have read and understood the whistle blower and I will abide by this policy as I am aware of the fact that any breach of this agreement may lead to disciplinary action, dismissal or even legal action. I also understand that false accusations and reports are also seen as a breach of the code of conduct and will be subject to disciplinary action as well.

Date \_\_\_\_\_ Place \_\_\_\_\_

Sign \_\_\_\_\_ Sign \_\_\_\_\_  
Employee. DROPP.