

## WHISTLEBLOWING POLICY & PROCEDURES

**September 2021**

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**HISTORY**

Version	Date issued/last revised	Author	Approved by
Draft 1	September 2021	Mazen Al Masri Rawane Ibrahim Fida Turk	
Version 1			

**POLICY & PROCEDURES REVISION**

When to review	<ul style="list-style-type: none"> <li>The policy &amp; procedures must be reviewed by the Governance Committee and validated by IIA-Lebanon Board of Governors at least on an annual basis.</li> <li>The policy &amp; procedures must be reviewed whenever a change in the business process occur, or contact persons changed, or enforcement by law which affect the policy.</li> </ul>
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**POLICY & PROCEDURES DIFFUSION/DISTRIBUTION/CIRCULATION**

Position	Hardcopy	Softcopy	Date Last Updated
Board of Governors		x	28 April 2022
IIA-Lebanon Secretary		x	21 May 2022

## 1. Purpose

- 1.1 The Whistleblowing Policy & Procedures is intended to encourage governors, members, volunteers and staff, as well as people rendering services for IIA-Lebanon (contractors, service providers, etc.) and other stakeholders to raise their concerns within IIA-Lebanon rather than overlooking a problem or blowing the whistle outside. The purpose of this policy is to explain how you can raise concerns about suspected misconduct in confidence and without fear of retaliation.
- 1.2 IIA-Lebanon is committed to the highest possible standards of openness, integrity, transparency, impartiality and accountability. In line with that commitment, IIA-Lebanon encourages anyone with serious concerns about any aspect of the Institute's work, or who observe any activity that seems to violate its Code of Ethics, Rules of Conduct and/or its policies, the public interest or applicable laws, to step forward and voice those concerns. Blowing the whistle allows IIA-Lebanon to deal with the issue. Remaining silent about possible misconduct may worsen a situation and undermine trust.
- 1.3 IIA-Lebanon truly values the help of anyone who identify and speak up about potential concerns that need to be addressed. Speaking up is encouraged and persons who speak up are protected. You will not suffer for raising concerns in good faith about suspected misconduct, and we do not tolerate any form of retaliation against you. After all, speaking up is essential for us to sustain our reputation, success, and ability to operate – both now and in the future.

## 2. Objectives

- 2.1 IIA-Lebanon is committed to the highest level of integrity, transparency and ethical standards. The main objectives of this policy are to:
  - Help detect and address wrongdoing;
  - Protect whistleblowers and prohibits the victimization of the whistleblower for reporting unlawful acts or non-compliance with IIA-Lebanon Code of Corporate Governance;
  - Treat both the whistleblower and alleged wrongdoer fairly;
  - Encourage you to raise concerns about malpractice within IIA-Lebanon without fear of punishment;
  - Reassure you that your concerns will be taken seriously;
  - Provide information and guidelines about how to raise your concerns on malpractices relating to IIA-Lebanon Board, members, volunteers or staff and explain how IIA-Lebanon will respond;
  - Promote a higher level of responsibility and accountability;
  - Improve the internal control environment;
  - Help moving towards operational excellence; and
  - Eradicate unethical behavior within IIA-Lebanon and preserve a healthy corporate culture.
- 2.2 IIA-Lebanon encourages anyone who has a concern to blow the whistle when they have any information about a wrongdoing of any Board member, volunteer or staff. Persons who sound the alarm about bad practices early enough can help IIA-Lebanon to ensure that problems come to light before it is too late.

## 3. Scope

- 3.1 This policy is available to anyone who wishes to raise a genuine concern about possible misconduct within IIA-Lebanon.
- 3.2 This policy applies to:
  - IIA-Lebanon Board of Governors and volunteer staff (Treasurer, Secretary, Administrative Assistant, Accountant, IT Officer, Committees' members, etc.);
  - Current or former members of IIA-Lebanon;

- Suppliers, contractors and all other service providers for IIA-Lebanon (advisors, consultants, lawyer, etc.);
- Any person who wishes to alert IIA-Lebanon about a wrongdoing.

#### 4. Definition of terms

- **Alert:** An alert is a report of suspected wrongdoing.
- **Retaliation:** Retaliation is the action of taking adverse action against a person for engaging in a protected activity, like whistleblowing. Retaliation may also include prohibiting or discouraging any person from engaging in protected activity.
- **Whistleblowing:** It is the act of “making a disclosure in the public interest”. This term is used when a person passes on information concerning wrongdoing.
- **Whistleblower:** A person who raise the voice against anything which is not right or illegal by reporting the actual wrongdoing or disclosing information about a suspected wrongdoing to someone within IIA-Lebanon who is in a position to take action to prevent or punish this act.
- **Wrongdoing:** Any conduct or act that is improper, dishonest, immoral, fraudulent, corrupt, illegal or unethical.

#### 5. WHAT CONCERNS ARE COVERED BY THIS WHISTLEBLOWING POLICY & PROCEDURES?

5.1 This Whistleblowing Policy can be used to raise concerns about suspected malpractice within IIA-Lebanon that is a violation of our policies under which we operate.

5.2 The types of activity that should be disclosed include, but are not limited to, the following:

- Fraudulent financial reporting
- Gross mismanagement
- Retaliation against anyone for speaking up in good faith
- Misuse of IIA-Lebanon’s funds or assets
- Bribery
- Money laundering transactions
- Override of laws, rules, regulations, policies or procedures
- Improper use of resources
- Discrimination or harassment
- Physical, emotional, or sexual abuse
- Human rights violation
- Failure to follow financial and contract procedure rules
- Serious breach of our Code of Ethics, Rules of Conduct and violations of any of IIA-Lebanon policies
- Failure to comply with legal obligations
- Conflicts of interest
- Damage to the environment
- Endangering of an individual’s health and safety
- Criminal offence
- Kick back procurement or other deals
- Theft, breach of trust, or embezzlement
- Showing undue favor to a contractor or service provider
- Unfair treatment
- Disclosure of confidential information
- Tax evasion
- Misappropriation of assets
- Intentional divergence from standards and law compliance
- Inadequate financial or non-financial recordkeeping
- Deliberate concealment of information relating to any of the above

5.3 Do not use this policy to:

- Settle personal or legal disputes; and
- Make accusations which you know are false.

Doing so may lead to disciplinary measures.

## **6. WHAT IS THE PROCEDURE?**

### **6.1 How to blow the whistle?**

- Any person who detects or has reasonable grounds for suspecting wrongdoing is encouraged to raise any concerns with IIA-Lebanon President reachable at [president@iialebanon.com](mailto:president@iialebanon.com) / Office + 961 1 608066 / Mobile +961 3 636631 who is responsible for ensuring that the matter is properly dealt with. A disclosure can be made orally or via email.
- All disclosures shall be made directly to the IIA-Lebanon President. In the event where the wrongdoing involves the President of IIA-Lebanon; or where the wrongdoing does not involve the latter but the whistleblower, in good faith, reasonably believes that there will be conflict of interest, the whistleblower can make the disclosure directly to any Governor who has in turn the obligation to bring the matter up to the Board.
- Remember that the earlier you raise concerns, the easier it will be to act.

### **6.2 What kind of information do you need to provide?**

- When reporting a concern, you should provide as much information and details as possible. By doing so, you will help the investigators to focus on the main issue quickly. In particular, you should provide the following information:
  - The whistleblower's name, employer, designation, current address and contact numbers (The same will not be applicable for disclosures that are made anonymously);
  - The background, history, and reason for the concern;
  - Full names of the people involved or who know about what is happening; that might include the names of governors, staff, members, contractors or others;
  - Dates and places of events;
  - Your relationship with the person(s) involved;
  - How you became aware of the issue;
  - Possible witnesses;
  - Any documents or other evidence that may support your report; and
  - Any other relevant information.
- It is important to note that a report can only be followed up if it contains sufficient information and there is a reasonable possibility of obtaining further information.

### **6.3 What should you do if you do not have all the facts?**

- We encourage you to speak up as soon as possible, ideally before situations get out of hand or damage is done. It is always better to discuss upfront than to report afterward. If you know about or suspect misconduct, speak up with the facts that you have. We do not expect you to have all the answers and you are certainly not expected to prove that your concern is well founded. Let IIA-Lebanon investigate the matter to determine if there is a reason for concern.
- IIA-Lebanon guarantees that no disciplinary measures or other steps will be taken against you if your genuine concern which was presented in good faith later turns out to be mistaken or misguided.

## **7. FOLLOW-UP: WHAT HAPPENS AFTER YOU BLOW THE WHISTLE?**

### **7.1 Who will act on your concerns and how?**

- IIA-Lebanon takes every report of possible misconduct seriously. We follow a two-phased approach when handling concerns:
  - Initial review – We assess the concern and decide if it requires further review and investigation (and, if so, by whom and in which form)
  - Investigation – If the report requires further investigation, we will examine the case and assign an independent member to investigate it further. The investigation itself focuses on an objective and factual analysis of the case.
- Review and investigation are conducted in an independent, fair, and unbiased manner with respect to all parties involved. The whistleblower will be informed of the status of his/ her disclosure as far as reasonably practicable. The alleged wrongdoer will be informed of the allegations and given an opportunity to respond to the allegations.
- Details of the case, your identity, and the identity of anyone else mentioned in the report, are kept confidential throughout and after the investigation and are only shared on a need-to-know basis.
- The whistleblower and, if applicable, the alleged wrongdoer will be notified in writing on the final decision on the wrongdoing (e.g. whether the wrongdoing occurred or not; or whether the alleged wrongdoer is guilty or not), and the basis thereof (The same will not be applicable for disclosures that are made anonymously).

### **7.2 Appropriate measures**

If your concern is well-founded (i.e., misconduct has indeed taken place), appropriate measures and disciplinary proceedings will be taken where necessary.

### **7.3 What is expected of you in connection with investigations?**

If you become involved in an investigation, you need to cooperate and answer all questions completely and honestly. Lying to the people performing the investigation as well as delaying, interfering with, or refusing to cooperate with an investigation may lead to disciplinary measures. All parties involved, including the accused, are entitled to confidentiality to avoid unnecessary damage to their reputation. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

## **8. SAFEGUARDING YOUR POSITION: ANONYMITY & CONFIDENTIALITY**

### **8.1 Who will act on your concerns and how?**

- IIA-Lebanon understands that you may be reluctant to come forward with information about the wrongdoing of a person. As such, it recognizes that most whistleblowers wish to raise concerns in confidence, which is ensured by the confidential process followed by IIA-Lebanon. IIA Lebanon Board of Governors is accountable for ensuring effective whistleblowing procedures are in place that guarantee confidentiality and anonymity and avoid conflicts of interests. If a person provides an information of alleged or suspected wrongdoing under this policy, IIA-Lebanon will endeavor to protect that person's identity from disclosure.
- Generally, IIA Lebanon will not disclose the person's identity unless:
  - The person raising the alert consents to the disclosure;

- The disclosure is required or authorized by law, and/or
  - The disclosure is necessary to further the investigation.
- IIA-Lebanon will also take reasonable precautions to store any records relating to a disclosure of wrongdoing securely and to permit access by authorized persons only. Unauthorized disclosure of information may result in disciplinary action.

## 8.2 Do reports remain confidential?

All reporting is done confidentially. This means that information about your concern will only be shared with a limited number of people on a strict need-to-know basis. In principle, we are obliged to inform the implicated person that a complaint has been filed against him/her, but your identity will not be disclosed. You can help us protect confidentiality by being discreet and not discussing your report with your colleagues or anyone else.

## 8.3 Is it possible to report anonymously?

You can share your concerns anonymously. We do however encourage you to reveal your identity as it is more difficult, and in some circumstances even impossible, for us to investigate reports that are made anonymously, especially when the contents disclosed are deemed insufficient.

## 9. SAFEGUARDING YOUR POSITION: NON-RETALIATION

### 9.1 Non-retaliation – How will you be protected if you speak up?

The Board of Governors of IIA-Lebanon will not tolerate any form of harassment, victimization, threat, or retaliation against a whistleblower and will take action to protect you if you have raised a concern in good faith.

### 9.2 What should you do if you notice any retaliation?

If you notice any retaliation against you or against anyone else for raising or having raised a concern in good faith about actual or suspected misconduct, report this to IIA-Lebanon President. A report on retaliation against a reporter is treated like any other whistleblowing report and the same procedure is followed.

## 10. ALLEGATIONS NOT MADE IN GOOD FAITH

It is a violation of this policy to knowingly make a false accusation. Where it is shown that a person pretending to be a whistleblower has knowingly provided a false disclosure of wrongdoing, then that conduct itself will be seriously considered and that person may be subject to disciplinary measures. Concerns that are raised frivolously, maliciously, for personal gain, or where they are known by the whistleblower to be untrue, may result in disciplinary action.

## REFERENCES

- United Nations Convention against Corruption dated 31 October 2003 signed by Lebanon
- Law No. 44 dated 24 November 2015 Fighting Money Laundering and Terrorist Financing
- Law No. 83 dated 10 October 2018 on the Protection of Whistleblowers