**Whistleblowing Procedure**

*Sample Procedure*

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| **Instructions:** Below you can find a sample Whistleblowing procedure. If you decide to use it as a template for your own procedure, fill it out with your own business information and be sure to align the procedure as much as possible with the organisation structure and processes of your own business. |

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**1. Scope and Objectives**

**[NAME OF BUSINESS]** is committed to conducting business with integrity and in compliance with all applicable laws and international standards. A culture of openness and an appropriate early warning system is important to avert possible risks and protect business reputation. All employees are encouraged to raise genuine concerns about possible wrongdoings in matters of financial reporting and other malpractices at the earliest opportunity, and in an appropriate way.

**2. Definitions**

*Whistleblowing*: The act of telling a superior, the authorities or the public that the organization you are working for is doing something unethical or illegal.

**3. Responsibilities**

**[NAME OF BUSINESS]** will ensure that all disclosures or concerns raised by employees will be dealt with effectively and in a timely manner.

* **[TITLE OF SENIOR MANAGER]**
* **[CEO / DIRECTOR]**
* **ALL [NAME OF BUSINESS] EMPLOYEES**

**4. Procedure Steps**

3.1. If an employee has a reasonable belief that an employee, top management, or **[NAME OF BUSINESS]** has engaged in any action that fall in the following categories, the employee is expected to immediately report such information to **[TITLE OF SENIOR MANAGER]**:

* Criminal offences (this may include, for example, types of financial impropriety such as fraud, bribery and corruption);
* Failure to comply with an obligation set out in law;
* Endangering of health and safety of individuals;
* Damage to the environment; and,
* Covering up wrongdoing in the above categories.

If the employee does not feel comfortable reporting the information to the **[TITLE OF SENIOR MANAGER]**, the employee should report the information to the **[TITLE OF ALTERNATIVE MANAGER]** by filling out a Whistleblowing Employee Reporting and sending it to **[INSERT EMAIL ADDRESS]** or by placing it in one of the ‘whistleblower boxes’ available in **[ADD LOCATION, FOR EXAMPLE, AT THE BUSINESS ENTRANCE]**.

3.2. The identity of any employee who has made a disclosure will be kept confidential. However, if a criminal investigation is opened, the employee may be required to be a witness. If this occurs, the employee will be notified at the earliest opportunity. During the course of investigation, the whistle blower or any party privy to the confidential information shall not inform external media or any colleagues. The employee may choose to remain anonymous.

3.3. No employee who makes a disclosure in good faith, reasonably believing it to be true, will as a consequence of making the disclosure be:

* Subjected to any disciplinary action;
* Dismissed, suspended, demoted, harassed or intimidated;
* Transferred against his or her will;
* Refused transfer or promotion;
* Subjected to a term or condition of employment or retirement which is altered or kept altered to his or her detriment;
* Refused a reference or provided with an adverse reference;
* Denied appointment to any employment, profession or office;
* Threatened with any of the above; and,
* Otherwise adversely affected in his or her employment, including employment opportunities and work security.

If an employee believes that he/she is being subjected to discrimination, retaliation or harassment for having made a report under this procedure, the employee should immediately report those facts to **[TITLE OF SENIOR MANAGER]**.

3.4. On receiving a whistleblowing alert, the executive management will appoint a senior manager with requisite expertise to undertake an investigation. The investigating officer will ensure that a comprehensive investigation is undertaken into the area of concern. This may involve interviewing employees and other relevant people, checking documentation and records and visiting different premises. The investigating officer will compile an outcome report detailing the outcome of the investigation which will be presented to executive management.

3.5. The employee who has made the disclosure will be informed of progress during the investigation and will be provided with a summary of the investigation, an outline of its findings, and any action taken.

3.6. Where a whistleblower reports false information, knowing it to be false, the above protection will not be available to them, and the employee may face disciplinary proceedings.

3.7. All employees shall be trained on this procedure upon hiring, and thereafter annually as a refresher. Records of the training shall be maintained for at least five years.

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