

## External Whistleblower Policy

LAST AMENDED AUGUST 2023

### Scope

This policy applies to contractors, grantees, consultants, or other individuals such as beneficiaries who report an activity that they reasonably consider or believe to be illegal or fraudulent, including conduct that violates ICNL's legal or regulatory obligations, or conduct that violates ICNL's Conflict of Interest (CoI) policy. ICNL has a separate policy covering whistleblowing by employees.

The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; ICNL will undertake this responsibility pursuant to the provisions of this policy.

This policy covers illegal or fraudulent conduct associated with ICNL, including:

- A violation of federal, state, or local legislation
- Trafficking in persons
- Any abuse, exploitation, or violence against a minor, at-risk adult, or beneficiary of assistance
- All forms of harassment, including sexual harassment
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of ICNL's CoI policy
- Misappropriation or misuse of ICNL's resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked
- Actions likely to cause physical danger to any person or give rise to a risk of significant damage to property

- Bribery or other unlawful payments
- Corruption
- Other fraudulent financial matters

Whistleblowers are expected to exercise sound judgment to avoid baseless allegations.

## Procedure

### COMPLAINTS AGAINST ICNL

If the whistleblower has knowledge of or a concern about activities covered by this policy believed to be committed by an ICNL employee or board member, the whistleblower should contact either: (a) their ordinary point of contact at ICNL, or (b) if the conduct in question implicates the ordinary point of contact, that employee's immediate supervisor, if known, or the Vice President of Operations. If the whistleblower believes a member of the senior management team is involved in the misconduct, they should contact the President. In matters involving the President, the whistleblower should contact the Chair of ICNL's Board of Directors.

### COMPLAINTS AGAINST OTHERS

If the whistleblower has knowledge of or a concern about activities covered by this policy believed to be committed by an individual or organization affiliated with ICNL, such as an ICNL contractor, grantee, or consultant, in the course of doing ICNL-funded work, the whistleblower should contact (a) their ordinary point of contact at ICNL, and/or (b) the relevant ICNL employee who is in charge of the grant or contract agreement in question. If the whistleblower has no ordinary point of contact at ICNL, they should contact the Vice President of Operations.

## Confidentiality

Insofar as possible, the confidentiality and, where applicable, anonymity, of the whistleblower will be maintained. However, identity and other information may have to be disclosed to conduct a thorough and effective investigation, to comply with the law or to provide accused individuals their legal rights of defense. ICNL cannot promise anonymity where the whistleblower has told others of the alleged misconduct or where the whistleblower's identity can be discerned because only a small number of people may know of the conduct.

Confidentiality may not be possible in instances where the conduct in question gives rise to mandatory disclosure obligations by ICNL to a relevant external entity or to law enforcement. For example, ICNL has an obligation to report all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting an award made to ICNL by the U.S. Government.

## Non-Retaliation

ICNL will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse action by ICNL such as termination of contract. ICNL cannot make guarantees with respect to retaliation by third parties. Any whistleblower who believes they are being retaliated against by ICNL should immediately contact the Vice President of Operations or

President, or the Chair of the Board of Directors (if the matter involves the President). Acts of retaliation by ICNL employees can lead to disciplinary action, up to and including termination of employment.

The right of a whistleblower for protection against retaliation does not include immunity for the whistleblower for reports made in bad faith or any personal wrongdoing.

## Investigation

### COMPLAINTS AGAINST ICNL

All reports of activities covered by this policy believed to be committed by an ICNL employee or board member will be promptly submitted to the President and his/her designee, who will be responsible for investigating and coordinating corrective action. Any allegations against the President will be investigated by the Chair of the Board of Directors and his/her designee.

Any ICNL employee or Board member implicated by a disclosure must not participate in or attempt to influence any deliberation regarding the investigation or resolution of the matter, except to present information on his or her own behalf.

### COMPLAINTS AGAINST OTHERS

All reports of activities covered by this policy believed to be committed by an individual or organization affiliated with ICNL, such as an ICNL grantee, consultant, or contractor, in the course of doing ICNL-funded work, will be in the first instance investigated by the program manager of the grant or contract in question, as well as other relevant ICNL employees involved in the grant or contract management. Those responsible for investigation in the first instance may take corrective action or, if necessary, elevate the matter to ICNL's senior management team or President.

In both complaints against ICNL and complaints against others, ICNL employees responsible for investigation and corrective action may be required by law or regulation to report the misconduct in question externally, including to funders or law enforcement.