Plan International USA

WHISTLEBLOWER POLICY

Policy Name: Whistleblower Policy
Owner: Senior Director, Human Resources
Approved by: Executive Team
Effective Date: August 27, 2020
Version: 3.2
Applicable to: All employees, board members, contractors and sub-contractors
Related Documents: Anti-Fraud, Anti-Bribery and Anti-Corruption Policy; Anti-Fraud, Anti-Bribery and Anti-Corruption Policy (Global); Code of Ethics and Conduct; Freedom from Harassment Policy; Workplace Violence Policy; Confidentiality Policy; Conflict of Interest Policy
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Whistleblower Policy

Summary/Purpose

Plan International USA’s internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities.

It is the responsibility of all employees and the Board of Directors to comply with the Code of Ethics and Conduct and to report violations or suspected violations in accordance with this Whistleblower Policy. A whistleblower policy protects an employee who reports misconduct (real or perceived) and/or alleged dishonest or illegal activity that may be occurring in the organization.

Examples of violations include:

— Violation of any law, rule or regulations, including but not limited to corruption, bribery, theft, fraud, coercion and willful omission, and the competition for, or negotiation of, a contract or grant.
— Mismanagement, gross waste or misappropriation of organization funds/assets/resources or of a federal contract, grant or federal funds.
— Highly unethical and/or immoral behavior.
— Stealing cash/company assets; leaking confidential or proprietary information.
— Unofficial use of organization’s material/human assets/resources.
— A substantial and specific danger to public health and safety.
— Fraud or deliberate error in the preparation, recording, maintaining, evaluation, review or audit of any financial statements, financial records, reports or audit reports of Plan.
— Deficiencies in or noncompliance with Plan’s internal accounting controls, Code of Ethics and Conduct and/or related policies and procedures.
— An abuse of authority relating to a federal contract or grant.

(The above list is only illustrative and should not be considered as exhaustive.)

Policy

No employee of Plan or a contractor, subcontractor, grantee or subgrantee who, in good faith and in accordance with this policy, reports a violation of the Code of Ethics and Conduct shall as a result suffer harassment, retaliation or adverse employment consequence, such as being terminated, demoted or otherwise discriminated against as a reprisal for whistleblowing. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns, in good faith, without the fear of retaliation. Whistleblower protections cannot be waived by any agreement, policy, form or condition of employment.

Confidentiality

Confidentiality will be maintained insofar as it is legal and ethical by ensuring details of the complaint are kept secure, discussions are held in private, and others are involved only as necessary. It is not guaranteed. Depending upon the facts of a case it may be necessary for Plan to take action, including consultation with others.
Retaliation

To better ensure a safe workplace and to encourage responsible reporting of violence in the workplace, retaliation or harassment against a person making a report in good faith will not be tolerated and may subject the person engaging in alleged retaliation to discipline by relevant organization policy. Deliberately false or misleading reports under this policy will be handled as incidents of unacceptable personal conduct and the employee making such false or misleading reports will be subject to disciplinary action, up to and including termination.

It is the responsibility of all employees to comply with the Code of Ethics & Conduct and to report violations or suspected violations in accordance with this Whistleblower Policy.

Reporting of Violations

Reporting Within Plan:
Any Plan employee or associate of the organization who is the subject of, or a witness to, a suspected violation of this policy should report the violation to one of the following persons:
— Any supervisor
— A member of the HR Team
— A member of the Executive Team
— The Director, Ethics & Compliance
— The CEO
— The Chair of the Audit Committee of Plan’s Board of Directors at planboard@planusa.org, or
— Plan’s Safecall hotline, by phone at 1-866-901-3295, online at www.safecall.co.uk/report or email at plan@safecall.co.uk.

For the purposes of a Federal grant or contract, the employee's disclosure must be made to one of the following:
— A management official (see list above) or other employee of the contractor, subcontractor, grantee, or subgrantee who has the responsibility to investigate, discover, or address misconduct.
— A Member of Congress, or a representative of a Congressional Committee.
— An Inspector General.
— The Government Accountability Office.
— A federal employee responsible for contract or grant oversight or management at the relevant agency.
— A court or grand jury.
— It is recommended to cc: a management official, even if choosing to report elsewhere.

Mandatory External Reporting:
If a violation is related to fraud, waste or misconduct (including bribery or gratuity violations) on a U.S. government contract or grant, the individual must promptly report the incident to Plan USA’s VP/General Counsel and Director, Compliance Operations & Awards (COA), who will inform members of the Executive Team, Director, Ethics & Compliance and other relevant parties. If reporting to one of the above-mentioned parties is not possible, the allegations should be reported to Plan’s Safecall hotline or to the relevant Inspector General. After such reporting, the VP/General Counsel and the Director of COA shall consult with Global Hub’s Global Assurance Unit for the purpose of determining the scope of a follow up investigation, assigning responsibility to conduct the investigation and determining when to notify the government. Where such investigation produces potential evidence of fraud, waste or misconduct, the facts shall be promptly reported to the relevant Inspector General, in accordance with U.S. government agreements and regulations.
Safecall Procedure

An employee who reports a violation through Safecall can choose to remain anonymous, understanding that being unable to identify the source of the information may make the investigation less effective.

Violations can be reported in the following ways:

**Phone call:** The Safecall Call Handler will explain the process before taking information, and then will take a full account of the concern. The Call Handler will confirm the information and inform the caller of next steps. Arrangements for follow-up/ongoing communications will be made as appropriate.

**Email/web:**

**Email:** the concern is sent to Safecall’s email address. Depending on the amount of information shared with Safecall, additional details may be requested.

Via the **web,** the complainant will be asked for the following info: Name, Address, Phone Number, Email address, Company Name*, Company Address, Name of person subject to complaint, issue, when and how should we contact you, password.* Only those fields with an asterisk are mandatory. The purpose of the password is for the employee to return to the website to check for any updates.

A comprehensive, encrypted written report will be sent from Safecall to Plan’s Head of Counter Fraud (Global Assurance Administrator in case of absence) within 24 hours. If the complaint concerns Plan International USA, it will be sent by the Head of Counter Fraud to the Chief Human Resources Officer or the CEO (or another ET member, depending on the name of the person subject to the complaint).

Each complaint will be reviewed and dealt with in a timely manner, protecting confidentiality to the fullest extent possible, and followed until a resolution can be identified.

An emergency, perceived emergency, or suspected criminal conduct shall be immediately reported to the local police department. In situations of imminent danger, the employee should call 911 and then notify the Senior Director of Human Resources or Executive Team member on duty. Otherwise, notify one of the people named under “reporting of violations” immediately.

On an annual basis, the Senior Director of Human Resources or the Director, Ethics & Compliance will provide a summary report to the Audit Committee of the Board regarding complaints received in the past year, omitting any identifying information, as is possible.