



# WHISTLEBLOWING PROCEDURE

## INTRODUCTION

The Whistleblowing procedure is aimed at dealing with situations in which, due to illegal practices, fraud, abuse, violations or other inappropriate actions/omissions, the interests of the communities supported by UPP or of the organization itself are at risk, providing for the protection of those who report such situations of illegality (so-called whistleblowers). This policy is constructed in accordance with Directive (EU) 2019/1937 and Italian Legislative Decree No. 24 of 10 March 2023.

Reports may concern, in the reasonable belief of the staff/volunteer member, violations of national or European Union provisions concerning:

- significant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001, or violations of the organisational and management models provided for therein;
- offences falling within the scope of EU or national law in the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the functioning of the European Union as specified in the relevant secondary legislation of the European Union;
- acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market linked to acts infringing corporate tax rules or arrangements for which the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation corporate tax;
- acts or conduct which frustrate the object or purpose of the provisions laid down in Union acts in the sectors just mentioned.

The policy protects the confidentiality of the identity of the reporting person, the person involved and any other person mentioned in the report, as well as the content of the report and related documentation.

## DEFINITIONS

**Whistleblowing:** making a complaint in relation to the unlawful practices mentioned in the Introduction. This means that if a member of UPP's staff/volunteer believes that there is illegal practice in UPP's workplace, they can report it by following the correct processes set out in this Policy and their rights will be fully protected.

**Unlawful practices/violations,** understood as conduct, acts or omissions related to the violations mentioned in the Introduction of which the whistleblower became aware in a work context. This includes all offences of an administrative, accounting, civil or criminal nature.

## PROTECTION OF THE WHISTLEBLOWER AND THE ACTORS INVOLVED

Great attention is paid to the obligation of confidentiality regarding the identity of the reporting person, which may not be disclosed, without his explicit consent, to anyone who is not part of the authorized personnel competent to receive or follow up on reports. In this regard, specific cases of derogation and related guarantees are envisaged. In particular, the disclosure of identity is permitted only where the derogation is necessary and proportionate in the context of investigations by national authorities or judicial proceedings, including in order to safeguard the rights of defence of the person concerned.



The reporting person, unless this would prejudice the relevant investigation or legal proceedings, will be informed prior to the disclosure of his or her identity in writing and the reasons for the disclosure of the confidential data in question. All data relating to the report will be stored in a protected cloud space and accessible only to the Supervisory Body, manager of the internal reporting channel, which, if necessary, will be able to share it with the bodies of UPP, HR department and executive management.

The confidentiality of the identity of the whistleblower, the reported person and the other persons involved or mentioned in the report is guaranteed, on the one hand, and, on the other hand, the content of the report and the related documentation in relation to the internal and external reporting channels.

Reports may not be used beyond what is necessary to adequately follow them up; Consequently, the personal information contained in the reports should be treated exclusively for the purposes for which it was collected or acquired.

Managers and supervisors at all levels of the organisation have a duty to ensure that staff are given the opportunity to submit reports freely and conscientiously.

If a staff member submits a report, they will not be at risk of losing their job or experiencing any harm (such as reprisals or discrimination). Provided that the whistleblower acts in good faith, it does not matter if he is sincerely in error or if there is an explanation for the reports made.

This warranty is not extended to those who raise a matter that they know to be false due to personal interest, third party or wilful misconduct. Such conduct will be treated as a violation of the standard of conduct set forth in the UPP Personnel Handbook.

The privacy of the whistleblowing process is ensured by a data protection impact assessment carried out by an external agency.

## **SCOPE OF APPLICATION**

This policy applies to all persons working at all levels, including partners, employees (whether permanent, temporary or temporary, typical and atypical contracts), consultants, contractors, volunteers, board members or any other person associated with UPP, wherever they are located.

The rules in question apply to whistleblowers if the alleged violations fall within the above-mentioned concept of violation, the whistleblowers or equivalent acts are UPP staff, including self-employed workers and other persons involved, in various capacities, in the same field of work.

The protection provided by this policy applies, in addition to the direct effects of the above-mentioned authors, to the following subjects:

- facilitators, i.e. the natural persons who assist the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- persons in the same working context as the person directly subject to protection who are linked to the same by a stable emotional or family bond within the fourth degree;
- work colleagues of the person directly subject to protection who work in the same working context as the same person and who have a habitual and current relationship with the latter;
- entities owned by the person directly subject to protection, entities for which the same person works and entities operating in the same working context as that person;
- anonymous whistleblowers, whose reports, if substantiated, are equivalent to ordinary ones.



The protection of the whistleblower also applies in cases where the report, the complaint to the judicial or accounting authority or the public disclosure of information takes place in the following cases:

when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;

- during the probationary period;
- after the termination of the legal relationship if the information on the violations was acquired in the course of the relationship.

This policy does not apply to disputes, claims or requests related to a personal interest of the whistleblower or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment or public employment relationships, or inherent to their employment or public employment relationships with hierarchically superior figures.

### INTERNAL REPORTING PROCEDURE

Reports will be reported only to the Supervisory Body (SB).

This will be able to avail itself of the support of the staff and the board of directors (National Committee) if it deems them useful and appropriate.

The report can be provided in written or oral form (registration) through the following platform accessible at this address: <https://segnalazioni.unponteper.eu/#/>. The information in the form can be entered anonymously, is encrypted and accessible only to the SB.

The whistleblower will receive confirmation of receipt of the report within seven days and will be informed about the handling of the report.

The whistleblower will be informed of the outcome of the report within three months from the date of receipt of the report.

### INTERNAL REPORTING MANAGEMENT

The SB will have to verify that the report:

- does not manifest **unfounded** due to the absence of factual elements capable of justifying investigations
- does not contain a **generic content** of the report of wrongdoing that does not allow the understanding of the facts, or report of wrongdoing accompanied by inappropriate or irrelevant documentation.

Once this first phase has been concluded with a positive outcome of the verification of the admissibility of the report, the internal investigation into the facts or conduct reported is launched to assess their actual existence in accordance with the chapters

4.7.1 and 4.7.2 of the Personnel Manual, and therefore the validity of the report.

At the end of the report, the whistleblower receives a code with which to re-enter the platform and monitor the receipt, the start of the investigation and the progress of the report.

Reports will be stored, in encrypted and password-protected form, for five years.



## **EXTERNAL REPORTING PROCEDURE**

Reporting through internal channels is encouraged before reporting through external reporting channels, unless it is considered that the report can be effectively handled "internally" and there is a risk of retaliation.

External disclosure is possible in some specific cases:

- Whistleblowers have first reported internally, but appropriate action has not been taken in response to the report within the three-month period set out in the policy, or
- Whistleblowers have reasonable grounds to believe that there may be an imminent or obvious danger to the public interest or that the prospects for the breach being effectively addressed are slim.

The channel for external reporting is the platform set up by ANAC and can be reached at this web address: <https://whistleblowing.anticorruzione.it>.

The whistleblower should be aware that an external or public report, if made unfairly, could lead to disciplinary action and undermine public trust in the third sector.

## **INTERACTIONS WITH OTHER REGULATIONS AND PROCEDURES**

This policy does not apply to complaints relating to the employment or treatment of one or more staff members. For cases such as these, please refer to the Complaints Procedure in the Personnel Handbook.

There are also a number of regulations and procedures that cover issues such as fraud and corruption, violations of the Code of Ethics, sexual abuse and counter-terrorism, and staff are advised to also refer to these documents when considering a report through this policy.

This policy is not a substitute for UPP's Complaints Procedure, which should be used by project recipients (or those acting on their behalf) and/or all other parties outside UPP to handle specific incidents related to UPP's services and activities.

**Procedure approved by the Executive Director in December 2023**

**Validated by the National Committee in March 2024**