

UMN Whistle Blowing Policy

UMN Internal Audit Committee



VERSION: December 2025

Policy Purpose

The aim of this policy is to:

- Encourage the identification and reporting of any behaviour suspected of being improper, unethical, or inappropriate at any level of the organisation, and to ensure that such reports are addressed promptly, professionally, and justly, while instilling confidence that individuals can report in good faith without fear of reprisal or favouritism.
- Supplement the Feedback and Complaint Response Mechanism's (FCRM) process and system with a policy statement.

Specifically, this policy will:

- Give examples of what constitutes improper, unethical or inappropriate behaviour.
- Discuss the process for reporting suspected behaviour.
- Address the confidentiality of those who report suspected behaviour.
- Mandate that all reports of suspected behaviour be investigated promptly and fairly.
- Help ensure that appropriate action will be taken to address any behaviour found improper, unethical or inappropriate.

This policy is intended to create a culture of openness and accountability within the organisation, where all feel safe to report suspected wrongdoing without fear of reprisal.

Policy Owner

UMN Internal Audit Committee owns this policy.

Policy Change History

DATE	STATUS/MODIFICATION	APPROVED BY
2015-12-15	Initial approved version	Leadership Team
2023-06-15	Revisions to focus on no retaliation and align with the FRM process for reporting.	Leadership Team
2025-12-30	Revised purpose, scope and language and some terminologies.	Leadership Team

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1. UMN WHISTLEBLOWING POLICY

1.1 Policy Scope

This policy applies to all Nepali and expatriate UMN staff, including trainees and volunteers, and those participating in UMN programmes and receiving UMN services (i.e. local partner organisations and community people).

The policy discusses standards of behaviour expected of all at UMN and protects against retaliation for those who report suspected wrongdoing.

The policy applies to all aspects of UMN's work, including but not limited to:

- The workplace
- UMN projects & programmes
- UMN services

The policy prohibits:

- Discrimination
- Harassment
- Bullying
- Sexual misconduct
- Other forms of improper, unethical or inappropriate behaviour

The policy also protects against retaliation for those who report suspected wrongdoing.

Retaliation is any adverse action taken against an individual because they have reported suspected wrongdoing.

Retaliation can take many forms, including but not limited to:

- Termination of employment
- Demotion
- Suspension
- Harassment
- Bullying

1.2 Policy Statement

UMN takes all reports of retaliation seriously and will investigate all allegations promptly and fairly. The organisation is committed to maintaining the organisation's highest standards of quality, integrity, and accountability.

- a) UMN recognises the vital role that staff, trainees, participants, clients, and volunteers play in maintaining these standards.
- b) UMN will support those who report good-faith concerns fairly and impartially.
- c) The organisation will not retaliate or countenance reprisals against an individual for reporting such concerns.
- d) The organisation further commits to taking reasonable steps to protect the identity of individuals making such reports, so far as practical, and to protect them from victimisation.

- e) UMN commits that it will not use the fact of any such report to adversely affect the individual's salary, benefits, promotions, work assignments, work conditions, recommendations, or any other aspect of the individual's UMN employment, or to adversely affect access to UMN services, participation in UMN programmes, or UMN employment prospects.

1.3 Approval and Adoption

This policy should be read with the UMN Policy & Guidelines for Prevention of Corruption and Fraud, the and Complaint (FCRM), and all other UMN policies. This policy forms part of the UMN staff's contract of employment.

1.4 Concerns covered by the policy

The following are examples of suspected misconduct that may be the subject of a good-faith report under this policy, but do not constitute an exhaustive list:

- a) Criminal offences
- b) Non-compliance with legal obligations
- c) Abuse, intimidation, or neglect of vulnerable people
- d) Wilful failure to deliver appropriate standards of service.
- e) Endangering the health or safety of staff, volunteers, clients, participants, or the public.
- f) Actions that may cause severe damage to the environment.
- g) Actions that may seriously endanger the reputation or activities of the organisation.
- h) Bribery, fraud, misuse of UMN resources or corruption in UMN or its partner organisations
- i) Breaches of UMN policies or procedures (PMF and FMF) and other guidelines or frameworks issued by UMN as directives.
- j) Undisclosed conflicts of interest in decision-making, such as recruitment or procurement of goods and services.
- k) Bullying, discrimination, abuse, exploitation, harassment, or victimisation in the workplace or in the working field locations.
- l) Breaching UMN Personal Conduct Policy, gross misconduct, use of alcohol in office events or during office hours and field visits.
- m) Actions that are intended to hide any of the above concerns.

It is important to note that this is not a complete list. Any behaviour considered improper, unethical, or inappropriate may be subject to this policy.

Concerns over misbehaviour or misconduct can often be raised with the line manager responsible for supervision.

Other channels can be used, depending on the specific concern. These include:

- i. People Management Framework, including all its sub-policies.
- ii. PM Forum Circulations.
- iii. Financial Management Framework, including all its sub-policies.
- iv. UMN Safeguarding Policy .
- v. UMN Policy & Guidelines for Prevention of Corruption & Fraud.
- vi. UMN Value for Money Policy.

- vii. UMN Financial Sanctions, Anti-Terrorism and Anti-Money Laundering Policy.
- viii. Feedback and Complaint Response Mechanism.
- ix. Any other specific policies, directives, circulations or guidelines framework developed by UMN.

Whomever we may deal with and wherever we may operate, we are committed to doing so lawfully, ethically and with integrity.

It is the responsibility of every one of us to ensure that we fulfil this commitment in our day-to-day working lives.

However, occasionally, there may be situations where a course of action is questionable or where you suspect something is improper, unethical or inappropriate.

In such situations, we each are responsible for identifying suspected misbehaviour and reporting it to the appropriate authority.

This will allow UMN to investigate the matter and, if necessary, take action to protect the organisation's integrity and implement remedial action.

1.5 Contact Person

If you become aware of any suspected wrongdoing, you should notify one of the following people you are comfortable with as soon as possible:

- Your immediate line manager
- HR Team Leader
- Programme Partner Team Leader
- Programme Support Team Leader
- Safeguarding Focal Person in Thapathali and Province Clusters
- FCRM Focal Person in Thapathali or Province Clusters
- The Executive Director
- Another UMN Leadership Team Member
- The Internal Audit Committee Chairperson
- One of the FCRM channels

For any allegation against ED, report to the Chairperson of the UMN Board.

It is important to remember that reporting suspected wrongdoing is a challenging thing to do. However, it is essential to do so, as it can help to protect UMN and its trainees, volunteers, stakeholders, project participants, beneficiaries, and donor relationships.

The Whistleblowing Policy is in place to encourage reporting, and it protects those who report suspected wrongdoing in good faith.

1.6 Confidentiality

- a) If you request that your identity as the source of an expression of concern about suspected misconduct not be disclosed, this will be respected as far as practical.
- b) However, there may be circumstances in which your identity cannot be kept confidential, such as when disclosure is necessary to investigate the matter, hold wrongdoers accountable, take

remedial action, comply with legal requirements, disclose in legal proceedings the identity of individuals with relevant knowledge, or cooperate with public authorities.

- c) Concerns raised anonymously through the FCRM or otherwise sometimes need more detail or context to allow UMN to take appropriate action. UMN encourages you to include your name when reporting to ensure that UMN can gather sufficient information to address the situation.
- d) Even when not requested by the person raising a concern, line managers, leaders, focal persons and those receiving raised concerns are expected to act with confidentiality and integrity when managing the response to avoid the spread of rumours and misinformation and respect the rights of all parties involved.
- e) Confidentiality is warranted to respect the person raising the concern, any individual or party accused of wrongdoing and any other witnesses or bystanders to the issue of concern. None should needlessly be exposed to ridicule, gossip, unconscious reprisals, or victimisation, particularly for unsubstantiated wrongdoing.

1.7 Response to Concerns Raised

- a) UMN is committed to effectively addressing reports of suspected misconduct.
- b) To do so, UMN needs to receive reports (evidence) that provide specific and contextual information, such as names, dates, identification of relevant documents, identification of persons with first-hand knowledge, history and scope of the conduct, and the reason why misconduct is suspected.
- c) An individual reporting suspicion of misconduct is not expected to provide proof but needs enough information for UMN to determine whether there has been misconduct.
- d) UMN will not dismiss out-of-hand anonymous expressions of concern. Still, it is essential to disclose the identity of the individual expressing concern and contact information for that individual for UMN to make follow-up inquiries.
- e) Credible concerns will be taken seriously and investigated, as warranted, to the extent that there is sufficient information and context for the investigation to be possible with the resources available.
- f) Any line manager, leader or focal person receiving a concern is responsible for documenting the receipt and their response, either through the FCRM or other confidential means.
- g) Concerns of the type listed in Section 1.4 or those categorised in the FCRM as “high sensitivity feedback” should be channelled to UMN’s Executive Director and the IAC Chairperson, as appropriate, either by the person receiving the concern or through the FCRM.
- h) Once a concern has been raised, a letter and email of acknowledgement from the line manager or other UMN staff initially receiving the report of suspected misconduct should be sent to the person raising the concern **within five working days**. This communication will identify to whom any further information about the situation should be supplied and may indicate the next UMN steps that will be taken.
- i) UMN will conduct a preliminary enquiry and assess whether and how the matter will be investigated. The Executive Director and IAC Chairperson may appoint an investigating coordinator and team (Section 1.7 j-i) to investigate the suspected misconduct.
- j) Depending on the nature of the concerns, and as warranted, the matter will be:

- i. Investigated per the procedures outlined in the 'Safeguarding Policy'.
 - ii. Investigated internally by a team of three people (the member should be gender balanced, trustworthy, , have the capacity for confidentiality and have experience in dealing with such issues in the past-*preferred*) formed by the Internal Audit Committee as deemed appropriate to the situation. The management of the investigation is described in **Appendix A** of this policy.
 - iii. Investigated by the UMN Board if it relates to the Executive Director.
 - iv. Investigated by an external person commissioned by UMN to conduct an investigation.
 - v. Referred to the appropriate external agency (for example, our external auditors or the lawyer or the police) for investigation.
- h) Once an investigation is launched, those handling the study will inform the person raising the concern of the identity of who will be responsible for the investigation.
- i) The investigators and those to whom they report will decide what information is to be provided to the individual initially raising concerns based on the interests of the investigation, the integrity of the UMN investigative process, and the privacy interests of all involved.

1.8 Resolution of Unsatisfactory Issues

- a) Suppose a person raising a concern is unhappy with how UMN has responded to a report of suspected misconduct. In that case, they may appeal, in writing, to the Chairperson of the Internal Audit Committee.
- b) The letter should explain in detail what the person perceives as unsatisfactory.
- c) The Chairperson of the Internal Audit Committee will review the appeal letter with the UMN Executive Director and, if warranted, with the UMN Board.
- d) The Chairperson of the Internal Audit Committee will then decide what action to take, which may include:
 - i. Re-investigating the matter.
 - ii. Recommending disciplinary action against the person responsible for the unsatisfactory response.
 - iii. Taking other action as deemed appropriate by the Chairperson of the Internal Audit Committee.
- e) The person who raised the concern will be kept informed of the outcome of the appeal.

1.9 Handling Third-Party Misconduct Concerns

- a) Concerns raised under this policy may relate to the actions of UMN or a third party, such as a supplier, agent, distributor, or partner organisation.
- b) Before speaking to any third party, consult your line manager or any of the above contact persons.
- c) After consultation, it may be appropriate for you to raise your concerns directly with the third party where you believe that the suspected wrongdoing relates principally to their conduct or is a matter that is their responsibility.

- d) UMN is committed to protecting its employees, volunteers, community, and partners from harm. If you have concerns about the conduct of a third party, please do not hesitate to report them.

1.10 Handling Malicious or Bad-Faith Reports

- a) A good-faith report of suspected misconduct is made with the genuine intention of helping UMN investigate and address any wrongdoing that may have occurred.
- b) Such reports are appreciated and valued by UMN, regardless of whether any wrongdoing is ultimately found to have occurred, whether anyone is held accountable, or whether any remedial action is taken.
- c) The considerations and protections this policy outlines apply to any good-faith reports.
- d) A report is not considered good faith if it is made with the malicious or frivolous intention of causing trouble for another person.
- e) A report is also not considered to be a good-faith report if it is based on knowingly false statements or fabricated documents.
- f) The considerations and protections outlined in this policy do not apply in these cases.
- g) If a report is made with the intention of maliciously or frivolously causing trouble for another person, or if it is based on knowingly false statements or fabricated documents, UMN may take disciplinary action against the person who made the report.

1.11 Communicating This Policy

This policy will be widely available within UMN and available to view on UMN SharePoint under IAC (click the link below).

[Intranet Home - UMN Policies & Guidelines \(sharepoint.com\)](#)

APPENDIX A – MANAGEMENT OF INVESTIGATIONS

The guideline presented in Appendix A for the management of investigations is provided as a generic outline of procedures. The ED and IAC chair may choose to use a procedure for the management of investigations as outlined in one of UMN's other policies if they deem it more appropriate according to the nature of the whistleblowing issue raised.

a. Investigating Coordinator

The investigating coordinator will be appointed by the Chairperson of the Internal Audit Committee and the Executive Director to lead the investigation into the allegations. The investigating coordinator will have the following responsibilities:

- i. Arrange interviews with relevant witnesses or individuals and inform them of their right to be accompanied at the meeting by a Staff Involvement Facilitator (SIF)/work colleague of their choice.
- ii. Establish the facts/obtain statements/collect documentary evidence.
- iii. Maintain detailed records of the investigation process.
- iv. Make any recommendations for action to be submitted to an appropriate Team Leader /Director and the Leadership Team (LT). The LT may discuss and decide on the investigation report and recommendations and actions. The LT may deem it appropriate to raise the matter with the UMN Board.

b. Responsibilities towards the employee or party who raised the concern

- i. Hold a formal meeting with the individual raising the concern to discuss the matter.
- ii. Inform them of their right to be accompanied by a Staff Involvement Facilitator/work colleague at any interview.
- iii. Keep the individual who raised the concern updated to the extent warranted.
- iv. To the extent warranted, notify the individual raising the concern of the outcome of the investigation, including how the matter will be dealt with and whether they will be required to attend an investigatory interview.
- v. Give details of available support mechanisms, including the PMF appeal procedure.

c. Responsibilities towards the party against whom the concern is raised

- i. Inform the individual/individuals about whom the concern is made in writing of the concern, the seriousness of the allegations, and, to the extent warranted, provide any supporting evidence.
- ii. Advise in writing of the procedure to be followed. Give the person the opportunity to respond in person and in writing to the suspicions raised and receive and consider any relevant evidence.
- iii. Inform them of their right to be accompanied by a Staff Involvement Facilitator/work colleague at any interview. Give details of available support mechanisms, including the PMF appeal procedure.
- iv. The investigating coordinator may also be required to act as a witness at any subsequent disciplinary hearing if needed.

- v. Where necessary, the UMN will provide support, counselling, or mediation to any team subject to investigation to ensure normal working relationships are resumed as effectively as possible.

d. A person appointed to hear an appeal.

The person appointed by the UMN Leadership Team to hear an appeal will have the following responsibilities:

- i. Hold an appeal meeting with the individual who raised the concern.
- ii. Ensure all parties know their right to be accompanied by a Staff Involvement Facilitator/work colleague at any meetings.
- iii. Review the investigation report/procedure followed and the findings.
- iv. Decide whether to uphold the appeal or not.
- v. Initiate a new investigation if necessary.
- vi. Report the appeal findings in writing to the Executive Director, if applicable.
- vii. Communicate the outcome in writing to the individual making the disclosure, if warranted, and the person against whom the suspicions were raised.

This policy will be reviewed and updated every two years.

More information

If needed more information or clarification about this policy or have any suggestions, please get in touch with the Internal Audit Committee (IAC) Chairperson or Executive Director.