

APPROVED BY
THE BOARD OF DIRECTORS
OF THE EAST EUROPE FOUNDATION (MOLDOVA)
(Minutes of the meeting dated June 11, 2020)



WHISTLEBLOWER POLICY

CHISINAU - 2020

ARTICLE 1 - INTRODUCTION AND PURPOSE

East Europe Foundation - Moldova (the "Foundation") requires its members of the Board of Directors, senior management, officers, employees, partners, grantees, and volunteers (further in the text for the purpose of this policy this group of people will be named "Stakeholders") to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this policy is to encourage and enable all Stakeholders to report any action or suspected action taken within the Foundation that is illegal, fraudulent or in violation of any adopted policy of the Foundation, to a source within the Foundation before turning to outside parties for resolution.

This policy applies to any matter which is related to the Foundation's business and does not relate to private acts of an individual not connected to the business of the Foundation.

This policy is intended to supplement but not replace the Foundation's harassment and discrimination policy, "open door policy" and/or any other grievance procedure, and any applicable Moldovan laws governing whistleblowing applicable to nonprofit organizations.

ARTICLE 2 - VIOLATIONS AND REPORTING IN GOOD FAITH

All Stakeholders are encouraged to report any action or suspected action taken within the Foundation that is illegal, fraudulent or in violation of any adopted policy of the Foundation (each, a "Violation").

Anyone reporting a Violation must act in good faith, without malice to the Foundation or any individual in the Foundation, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred.

ARTICLE 3 - NO RETALIATION

No Stakeholder who in good faith reports a Violation or cooperates in the investigation of a Violation shall suffer harassment, retaliation or adverse consequences. Any individual within the Foundation who retaliates against another individual who in good faith has reported a Violation or has cooperated in the investigation of a Violation is subject to discipline, including termination of employment or volunteer status.

If an individual believes that someone who has made a report of a Violation or who has cooperated in the investigation of a Violation is suffering from harassment, retaliation or other adverse consequences, the individual should contact the Compliance Officer.

Any individual who reasonably believes he or she has been retaliated against in

violation of this policy shall follow the same procedures as for filing a complaint (outlined in Article 4 below).

ARTICLE 4 - REPORTING PROCESS

If an individual reasonably believes that a Violation has occurred, the individual is encouraged to send his or her questions, concerns, suggestions or complaints with the Compliance Officer – **Vice Chair of The Board**, or anyone in senior management he or she feels comfortable approaching. The individual who is sending the complaint is encouraged to use the Whistleblower Reporting Form presented in the **ANNEX B** of this policy.

ARTICLE 5 – CONFIDENTIALITY

The Foundation encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However, reports may be submitted on a confidential basis by the complainant or may be submitted anonymously by sending a message from an e-mail address that cannot be linked to the notifier and by removing any signature that is attached to notifier’s e-mail account.

Reports of Violations or suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities.

Furthermore, the Foundation will explore anonymous allegations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

ARTICLE 6 - COMPLIANCE OFFICER, HANDLING REPORTED VIOLATIONS

The supervisor, manager or board member who receives a report of a Violation from the complainant is required to notify the Compliance Officer of that report, except as provided below with respect to a report relating to the Compliance Officer. The Compliance Officer will notify the complainant and acknowledge receipt of a report of Violation within **ten** business days, but only to the extent that the complainant’s identity is disclosed or a return address is provided.

The Compliance Officer, or his or her designee, is responsible for promptly investigating all reported Violations and for causing appropriate corrective action to be taken if warranted by the investigation.

The complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no

further action or investigation is to follow, an explanation for the decision will be given to the complainant.

In the event the Compliance Officer is suspected of having committed a Violation, then the Violation will be reported to the **Finance and Administration Director** of the Foundation and the Violation will be investigated under close supervision of the Board of Directors.

Compliance Officer: **Vice Chair of EEF Board of Directors**

E-mail address for sending the complaints: investigations@eef.md

E-mail address for sending the complaints in case the Compliance Officer is suspected: management@eef.md

The alleged Violations are reviewed and dealt with in accordance with this Policy and its Annex A - Complaint Review Procedure.

ARTICLE 7 - ACCOUNTING AND AUDITING MATTERS, REPORTS

The Board of Directors is responsible for addressing all reported concerns or complaints of Violations relating to Foundation's accounting practices, internal controls or auditing. Therefore, the Compliance Officer must immediately notify the Board of Directors of any such concern or complaint.

In addition, the Compliance Officer will advise the President and/or the Board of Directors of any other reported Violations, the current status of the investigation, and the outcome or corrective action taken at the conclusion of the investigation.

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ANNEX A:

COMPLAINT REVIEW PROCEDURE

ARTICLE I - INTRODUCTION

In accordance with Foundation's **Whistleblower Policy** (the "Policy"), this Complaint Review Procedure sets forth procedures to be followed by the Foundation upon receipt of a complaint covered under the Policy.

ARTICLE II - COMPLIANCE OFFICER

The Compliance Officer is responsible for promptly investigating all complaints. If warranted by the investigation, the Compliance Officer will, in consultation with the Board of Directors and, if necessary, legal counsel, cause appropriate corrective action to be taken. In the event that a complaint concerns the Compliance Officer, the complaint shall be investigated by **the Director of Finance and Administration** under close supervision of the Board of Directors.

ARTICLE III - COMPLAINT REVIEW

The Compliance Officer will notify the complainant and acknowledge receipt of a complaint within **ten** business days, but only to the extent that the complainant's identity is disclosed or a return address is provided.

The Compliance Officer will make initial inquiries in consultation with the Foundation's President or EEF Board Members, if necessary, to determine whether further investigation is necessary or appropriate. The Compliance Officer will manage any subsequent investigation, and may request the assistance of legal counsel or other parties as he or she deems necessary or appropriate.

The Compliance Officer, or his or her designee, will fully investigate the complaint, meeting separately with the complainant and with others who either are named in the complaint or who may have knowledge of the facts set forth in the complaint. The Compliance Officer will explore anonymous complaints to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

Upon completion of the investigation, the complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant.

ARTICLE IV - CONFIDENTIALITY

Complaints and their investigation will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities.

The person who is the subject of the complaint will be informed about the investigation only after all relevant facts related to the allegations and all relevant individuals where interviewed, all pertinent documents were reviewed.

The Compliance Officer should ensure the complainant and, if applicable, the person who is the subject of the complaint, is given sufficient opportunity to present their position, to comment on any adverse findings and is provided with reasons for decisions on the outcome of the complaint.

ARTICLE V - REPORT TO THE FOUNDATION'S PRESIDENT AND/OR THE BOARD OF DIRECTORS

Within **fourteen** business days of receiving a complaint, the Compliance Officer shall send a report to the **Foundation's President and/or the Board of Directors** containing the following information:

1. The allegations made by the complainant and how they were reported to the Foundation.
2. All relevant facts related to the allegations.
3. The current status of the investigation and how it was or will be conducted.
4. The outcome or corrective action taken or proposed to be taken at the conclusion of the initial investigation. If no further action or investigation is to follow, an explanation for the decision will be included.

Thereafter, and until the allegations have been resolved, the Compliance Officer shall submit updated reports at least every **fourteen** business days, or sooner if requested by the **Foundation's President and/or the Board of Directors**.

ANNEX B:

**EAST EUROPE FOUNDATION
WHISTLEBLOWER REPORTING FORM**

The purpose of this form is to provide a mechanism to encourage reporting of any action or suspected action taken within **East Europe Foundation - Moldova**] (the "Foundation) that is illegal, fraudulent, unethical or in violation of any adopted policy of the Foundation in a safe environment. Anyone reporting a violation must act in good faith, without malice to the Foundation or any individual, and have reasonable grounds for believing that a violation occurred.

Compliance Officer: **Vice Chair of EEF Board of Directors.**

E-mail address for sending the complaints: investigations@eef.md

E-mail address for sending the complaints in case the Compliance Officer is suspected: management@eef.md

No one who in good faith makes a report or cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse consequences.

• Is this the first time you are filing a report for the improper conduct?

___ **Yes**

___ **No** (please state the date(s) or approximate date(s) of your previous report(s)).

Name of Person Filing Report*

*You are not required to provide your name and may retain anonymity. If you choose to provide your name, it will remain confidential whenever possible. Providing your name may facilitate the investigation of the misconduct. Making a complaint does not automatically shield you from consequences of your own involvement in unlawful or improper conduct. However, full and frank admissions may be considered in deciding disciplinary actions.

Name

Date

Name of Person(s) Subject to this Complaint

Name

Relation/Position**

***If this person is not an employee of the Foundation, please list his or her position or relationship to the Foundation (e.g., Board Member, Volunteer, Grantee, Partner, etc.).*

Complaint

Report

Please include as much detail as possible to enable a thorough investigation of the matter. Please go beyond the question prompts and the lines provided if necessary to adequately describe the matter.

What act occurred and how do you believe it was fraudulent, illegal, or inappropriate? *If applicable* - please describe the nature of any injury or damage sustained.

When and where did the misconduct occur? (Please indicate if the actions were committed over a period of time)

What do you believe enabled the act(s) to occur? E.g.: a lack of controls, circumvention of controls, or collusion with other individuals? Are you aware of any motives for the misconduct?

Does the misconduct involve the participation of people external to the Foundation?

Are there any witnesses that can confirm the misconduct?

EVIDENCE: Please attach a copy or original of any supporting documents or other evidence in your possession, if any. DO NOT ATTEMPT TO OBTAIN more evidence. You are a reporting party and not an investigator of the misconduct.
