



Model regulation for reporting suspected misconduct or integrity violations.

In accordance with the 2020 Housing Association Governance Code, all housing associations are required to have a whistleblower program. Employers implement whistleblower schemes to encourage their employees to report suspected wrongdoing within their organizations. Whistleblower policies are required by law to include certain elements.

Article 1. Definitions

1. In this regulation the following definitions apply:

- a) **Advisor:** The advisor is a person who has a duty of confidentiality by virtue of his position and who is consulted in confidence by an employee regarding allegations of wrongdoing. Ideally, this should be the confidential advisor.
- b) **Advisory department of the House for Whistleblowers:** the advisory department of the House, referred to in Article 3a, paragraph 2, Whistleblower Protection Act.
- c) **Investigation department of the House for Whistleblowers:** the investigation department of the House, referred to in Article 3a, paragraph 3, Whistleblower Protection Act.
- d) **Disadvantage:** Disadvantage as referred to in Article 17da of the Whistleblower Protection Act.
- e) **Involved third party:** a person or organization connected to a Whistleblower who may be disadvantaged by the Whistleblower's employer or a person or organization with which they are otherwise associated in a professional capacity.
- f) **Competent Authority:** organization as referred to in Article 2c of the Whistleblower Protection Act that can ensure the receipt and follow-up of a report, such as (but not limited to) the Whistleblowers Authority, the Authority for Consumers and Markets, the Authority for the Financial Markets, and the Authority for personal data.
- g) **Contact person:** the person designated by the most senior manager after receipt of the report, in consultation with the Whistleblower, as contact person with a view to preventing disadvantage.
- h) **The person who assists a Whistleblower:** a natural person or legal entity who advises a Whistleblower in the report process in a work-related context and whose advice is confidential.
- i) **External body:** a body to which the suspicion of misconduct can be reported, a body charged with the investigation of criminal offences, a body charged with supervising compliance with the provisions laid down by or pursuant to any statutory provision, the House for whistleblowers, the Housing Association Integrity Reporting Center (MIW) of the Housing Association Authority.
- j) **External confidential adviser:** independent official within the meaning of the Whistleblower Protection Act who has been appointed by the employer to act in the employer's organization as the person to whom a report of a suspected wrongdoing can be made, and who carefully follows up can indicate a report made to him. In addition to the position of external confidential adviser, this officer does not hold any other (formal) position within the employer's organization; SHF does not yet have an external confidential advisor, WHO?



- k) Whistleblower: a natural person who, in the context of his work-related activities, reports or discloses a suspicion of wrongdoing or reports an irregularity on the basis of this regulation.
- l) Report: the report of a suspected misconduct or integrity violation on the basis of this regulation.
- m) Wrongdoing: a violation or a threat of violation of Union law and/or an act or omission in which the public interest is at stake.
- n) Investigators: those to whom the Board instructs the investigation into the abuse.
- o) Follow-up: action by the employer to verify the correctness of the report made and, if necessary, to conduct further investigation or take measures.
- p) Suspicion of an integrity violation: a suspicion based on reasonable grounds of a defect or injustice of a general, operational or financial nature that takes place under the responsibility of the organization and is so serious that it falls outside the regular work processes and exceeds the responsibility of the direct manager.
- q) Suspicion of malpractice: the suspicion of a Whistleblower that there has been malpractice within the organization in which he works or has worked or at another organization if he has come into contact with that organization through his work, insofar as the suspicion is based on reasonable grounds, arising from the knowledge that the Whistleblower has gained from his employer or arising from the knowledge that the Whistleblower has acquired through his work at another company or organization;
- r) Confidential adviser: the person appointed by the employer to act as such for the employer's organization.
- s) Employer: Statia Housing Foundation (SHF), which has or has had work performed pursuant to an employment contract under civil law or has work performed or has had work performed other than from an employment relationship.
- t) Work-related context: future, current or past work-related activities in the public or private sector through which, regardless of the nature of those activities, persons may obtain information about wrongdoing and where those persons may be subject to prejudice if they were to report such information.

you. employee: the person who performs work pursuant to an employment contract under civil law or the person who otherwise performs work for remuneration in a relationship of subordination.

2. In this regulation, the form is used in conjunction with the side form.

Article 2. Information, advice, and support for the employee

1. An employee can consult an advisor in confidence about a suspected integrity violation and/or irregularity and/or wrongdoing.
2. In accordance with paragraph 1, the employee can request the confidential advisor for information, advice, and support regarding the suspicion of an integrity violation and/or irregularity and/or wrongdoing.
3. In accordance with paragraph 1, the employee can also request the advice department of the Whistleblowers Authority for information, advice, and support regarding the suspicion of wrongdoing.



Article 3. Reporting a suspicion of wrongdoing

1. An employee with a suspicion of wrongdoing or a violation of integrity within the employer's organization can report a suspected wrongdoing to the external confidential advisor. The external confidential advisor carefully follows up on that report.
2. An employee who suspects misconduct or a violation of integrity within the employer's organization can also report this to the Board. If the employee has a reasonable suspicion that the Board is involved in the suspected misconduct or irregularity, he can also report this to the confidential adviser.
3. The employer registers a report upon receipt in a register set up for this purpose.

Article 4. Internal report by a person who is not an employee of the employer.

1. A natural person who has come into contact with the employer's organization in the context of his work-related activities and suspects misconduct within the employer's organization can report this to the external confidential adviser. The confidential advisor forwards the report to the Board in consultation with the Whistleblower.

Article 5. Protection of the Whistleblower against disadvantage

1. The employer will not disadvantage the Whistleblower, the person who assists the Whistleblower, an involved third party or an independent official in connection with the good faith and proper reporting of a suspicion of wrongdoing or irregularity to the employer.
2. Detriment as referred to in paragraph 1 also includes taking a detrimental measure, such as:
 - a) premature termination or non-renewal of temporary employment.
 - b) not converting temporary employment into permanent employment.
 - c) taking disciplinary action.
 - d) imposing an investigation, speaking, workplace and/or contact ban on the Whistleblower or colleagues of the Whistleblower,
 - e) the imposed appointment to another position.
 - f) expanding or limiting the tasks of the Whistleblower, other than at his own request.
 - g) moving or transferring the Whistleblower, other than at his own request.
 - h) refusing a request to move or transfer the Whistleblower.
 - i) changing the workplace or refusing a request to do so.
 - j) withholding a salary increase, incidental remuneration, bonus, or award of benefits.
 - k) remembering promotion opportunities.
 - l) not accepting a sick report, or leaving the employee registered as sick.
 - m) rejecting a request for leave.
 - n) granting leave, other than at one's own request.
3. If the employer decides to take an aggravating measure as referred to in paragraph 2 towards the Whistleblower within the foreseeable future after a report has been made, he will explain



why he considers this measure necessary and that this measure is not related to the property and properly reports any suspected wrongdoing or irregularity.

4. The employer ensures that managers and colleagues of the Whistleblower refrain from any form of disadvantage in connection with the good faith and proper reporting of a suspicion of wrongdoing or irregularity, which could affect the professional or personal functioning of the employee. detector obstructed. In any case, this means:
 - a) ignoring the Whistleblower.
 - b) making unfounded or disproportionate accusations with regard to the performance of the Whistleblower.
 - c) imposing an investigation, speaking, workplace and/or contact ban on the Whistleblower or colleagues of the Whistleblower, formulated in any way whatsoever.
5. The employer will hold employees guilty of harming the Whistleblower to account and may impose a warning or disciplinary measure on them.

Article 6. Preventing the Whistleblower from being disadvantaged

1. The appointed confidential advisor discusses, together with the Whistleblower, what risks of disadvantage are present, how those risks can be reduced and what the employee can do if he believes that he has been disadvantaged.
2. If the Whistleblower is of the opinion that there has been discrimination, he can immediately discuss this with the contact person. The contact person is responsible for a written record of this and submits this record to the Whistleblower for approval and signature. The contact person immediately forwards the report to the most senior manager. The Whistleblower receives a copy of this.

The most senior manager ensures that measures that are necessary to prevent disadvantages are taken.

Article 7. Confidential handling of the report and the identity of the Whistleblower

1. The employer ensures that the information about the report is stored in such a way that it is physically and digitally accessible only to those who are involved in the handling of this report.
2. All those involved in handling a report will not disclose the identity of the Whistleblower without the express written consent of the Whistleblower and will treat the information about the report confidentially.
3. If the suspicion of misconduct or irregularity has been reported via the confidential advisor and the Whistleblower has not given permission to disclose his identity, all correspondence about the report will be sent to the confidential advisor and the confidential advisor will immediately forward this to the Whistleblower.
4. All those involved in the handling of a report will not disclose the identity of the adviser without the express written consent of the Whistleblower and the adviser.



Article 8. Recording, forwarding and acknowledgment of receipt of the internal report.

1. If the Whistleblower orally reports a suspected misconduct or irregularity to the external party, the external confidential advisor, in consultation with the Whistleblower, will ensure that this is recorded in writing and submit this record to the Whistleblower for approval and signature. The Whistleblower receives a copy of this.
2. The external confidential advisor to whom the report has been made forwards the report to the Board.
3. The Board will send the confidential advisor confirmation that the report has been received within seven days of receipt of his report. The confirmation of receipt will in any case contain a concise description of the report, the date on which it was received and a copy of the report. 6. After receipt of the report, the Board, in consultation with the Whistleblower, appoints a contact person with a view to counteracting discrimination.

Article 9. Handling of the internal report by the employer

1. The Board will investigate the reported suspicion of misconduct or irregularity, unless:
 - a. The suspicion is not based on reasonable grounds, or
 - b. It is clear in advance that the report does not relate to a suspicion of wrongdoing or irregularity.
2. If the Board decides not to investigate, it will inform the Whistleblower in writing within two weeks. It is also indicated based on what the Board believes that the suspicion is not based on reasonable grounds, or that it is clear in advance that the report does not relate to a suspicion of misconduct or irregularity.
3. The Board assesses whether an external body should be informed of the internal report of a suspected misconduct.
4. The Board entrusts the investigation to investigators who are independent and impartial, and in any case does not allow the investigation to be carried out by persons who may be or may have been involved in the suspected misconduct or irregularity.
5. The Board informs the Whistleblower in writing that an investigation has been launched and by whom the investigation is being conducted. The Board will also send the Whistleblower a copy of the investigation assignment unless there are serious objections to this.
6. The Board will inform the people to whom a report relates about the report and about informing an external body as referred to in paragraph 3, unless this could harm the interest of investigation or enforcement.



Article 10. Conducting the investigation

1. The investigators will give the Whistleblower the opportunity to be heard. The investigators will ensure that this is recorded in writing and submit this record to the Whistleblower for approval and signature. The Whistleblower receives a copy of this.
2. The researchers can also hear others. The investigators will ensure that this is recorded in writing and submit this record to the person who has been heard for approval and signature. The person who has been heard receives a copy of this.
3. The researchers can view and request all documents within the employer's organization that they reasonably consider necessary for conducting the research.
4. Employees may provide the investigators with all documents that they consider necessary for the investigators to take note of in the context of the investigation.
5. The investigators draw up a draft investigation report and give the Whistleblower the opportunity to comment on it, unless there are serious objections to this.

The researchers then adopt the research report. They will send the Whistleblower a copy of this unless there are serious objections to this.

Article 11. Position of the employer

1. Within eight weeks of receiving the report, the Board will inform the Whistleblower in writing of its substantive position regarding the reported suspicion of malpractice or irregularity. The report also indicates the steps that have been taken or will be taken in response to the report.
2. Upon completion of the investigation, the Board will determine whether an external body should be notified of the internal report, the investigation report, and the employer's position. If the employer informs an external body, he will send the Whistleblower a copy thereof, unless there are serious objections to this.
3. The persons to whom the report relates will be informed in the same way as the Whistleblower pursuant to paragraphs 1 to 3, unless this could harm the interest of investigation or enforcement.

Article 12. Hearing both sides about the investigation report and the position of the employer

1. The employer will give the Whistleblower the opportunity to respond to the investigation report and the position of the employer.
2. After reviewing the investigation report or the employer's position, if the Whistleblower substantiates that the suspicion of an irregularity or misconduct has not been investigated adequately or that the investigation report or the employer's position contains material inaccuracies, the employer responds substantively and initiates a new or additional investigation if necessary. Articles 9 to 12 apply mutatis mutandis to this new or additional investigation.



3. If the employer informs or has informed an external body, he will also send the response of the Whistleblower to the investigation report and the position of the employer to that external body. The Whistleblower receives a copy of this.

Article 13. Internal and external investigation into the disadvantage of the Whistleblower

1. A Whistleblower who believes that there has been a case of disadvantage in connection with reporting a suspected misconduct can request the most senior manager to investigate the way in which he is treated within the organization.
2. Articles 10 to 13 apply mutatis mutandis.

Article 14. Publication, reporting and evaluation.

1. The Board will ensure that these regulations are published on the employer's website.

Article 15. Entry into force regulation and withdrawal of current regulation

1. This regulation will enter into force on 1 July 2023.

This regulation is referred to as the regulation for reporting a suspected misconduct or irregularity at SHF, or SHF whistleblower regulation for short.