

Whistleblower Policy CFA Society Netherlands

The purpose of the Whistleblower Policy of CFA Society Netherlands is 1) to encourage and support staff and volunteers in reporting credible information regarding illegal practices or serious violations of Society policies; 2) to ensure protection from retaliation for those who come forward, and 3) to outline the appropriate channels for submitting such information.

The whistleblower policy of CFA Society Netherlands applies to employees, board members, committee members, other volunteers of the Society, and any other person acting on behalf of the Society.

1. Encouragement and support of reporting

CFA Society Netherlands encourages complaints, reports or inquiries about illegal practices or serious violations of CFA Society Netherlands policies, including illegal or improper conduct by CFA Society Netherlands itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which CFA Society Netherlands has existing complaint mechanisms should be addressed under those mechanisms, in particular those complaints that are within the scope of the Complaints Committee for instance relating to professional learning activities, the Society's collective services marks. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

2. Protection from retaliation

CFA Society Netherlands prohibits retaliation by or on behalf of CFA Society Netherlands against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. CFA Society Netherlands reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

3. Guidance on reporting channels

Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed by email to CFA Society Netherlands' Executive Director or the Chairman of the Board; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the Vice Chairman of the Board. The receipt of the complaint, report or inquiry will be confirmed within 10 days.

The complaint, report or inquiry will be treated confidentially. This means that the identity of the reporting individual will not be shared with others without permission of the reporting individual. Also, there will be no unnecessary communication about the report.

CFA Society Netherlands will conduct a prompt, discreet, and objective review or investigation. No later than three months after the confirmation of receipt the reporting individual will be informed about the assessment of the report.

In some cases it is possible to report a suspicion of a violation to the following external authority: Huis voor de Klokkenluiders (www.huisvoordeklokkenluiders.nl). It is also possible to obtain advice there.

Adopted by the Board of CFA Society Netherlands on October 28, 2024