



Whistleblower Policy

June 2024

Approved by the VWB/VSF & VWB USA Board of Directors on June 17th, 2024

Preamble

Veterinarians without Borders (VWB) North America (VWB NA) is committed to conducting itself with honesty and integrity. Our policies and activities are informed by our Vision, Mission, Mandate, and Strategic Directions and is in compliance with Cooperation Canada's (formerly CCIC) Code of Ethics and the Istanbul Principles for CSO Development Effectiveness.

VWB NA recognizes that even with a commitment to honesty and integrity, there can arise circumstances in which VWB NA Employees or Related Personnel may violate the law or VWB policies and procedures. Therefore, staff and volunteers are encouraged to raise concerns about such violations without fear of reprisals or consequences.

The purpose of this Whistleblower Policy is to provide direction to all current and former directors, employees, contractors, subcontractors, agents, volunteers, vendors, donors, and partners of VWB NA regarding the communication of concerns with respect to issues of honesty and integrity in general, and of questionable financial or operational matters in particular (especially violations involving vulnerable people in communities served by VWB NA).

Definitions

"VWB NA" refers to "Veterinarians without Borders North America", which consists of two organizations,

Veterinarians Without Borders/Vétérinaires sans frontières (VWB/VSF) registered under the Canada Corporations Act

Veterinarians without Borders USA registered as a 501 (c)(3) in the United States

"VWB NA Employees or Related Personnel" includes all employees of VWB NA and country offices. The term also includes board members, volunteers, interns, and international and local consultants, in addition to individual and corporate sponsors (private sector grantors, foundations) of these entities and related personnel. This includes non-VWB NA entities and their employees and individuals who have entered into partnership, sub-grant or sub-recipient agreements with VWB/VSF.

"Whistleblower" refers to any VWB NA Employee or Related Personnel who has reported a Whistleblower Incident.

"Whistleblower Incident" is any act, attempted act, or plan by a VWB NA Employee or Related Personnel that is or would likely be illegal, in violation of VWB NA policies, unethical, or otherwise in breach of VWB NA's commitment to honesty and integrity within VWB NA.

For greater clarity, Whistleblower Incidents are intended to include, but are not limited to the following:

- Breach of legal obligations, rules, regulations or policy;
- Endangerment of health and safety;
- Gross mismanagement or omission or neglect of duty;

- Abuse of authority;
- Mismanagement in the use or failure to use funds, including, inappropriate recording or reporting of revenues, or lack thereof;
- Inappropriate classification or presentation of assets and/or liabilities;
- Breach of fiduciary duty and/or abuse of trust;
- Violations of the VWB NA Sexual Misconduct Policy;
- Violations of the VWB Anti-Fraud and Corruption Policy; and
- Concealment of any of the above or any other breach of this policy.

General Responsibilities

Overall authority for this policy rests with VWB NA's Executive Director who shall have specific responsibility to facilitate the communication and operation of this policy, including appropriate training and review. All VWB NA Employees and Related Personnel are responsible for the success of the policy and encouraged to report Whistleblower Incidents that they reasonably believe have occurred, will occur, or are occurring.

Reporting

Whistleblowers should immediately communicate Whistleblower Incidents as soon as the Whistleblower becomes aware of such situations.

Where possible, Whistleblower Incidents shall be communicated through the online reporting tool at www.vwbincidents.ca . When online reporting is not possible, the report may be made in person to a supervisor, who will then make the report online.

Online reports are received by the Executive Director who will be bound by a duty of confidentiality. Reports are to be forwarded to Incident Assessment Committee (comprised of the International Development & Humanitarian Program Director, Finance Director and Executive Director), unless the report implicates any of these individuals, in which case the report will be forwarded to a member of the Board of Directors. Throughout this Policy, any reference to steps to be taken by the Executive Director shall be interpreted to mean these alternates where appropriate.

The Whistleblower will not be discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against as a result of communicating a genuine Whistleblower Incident. Any VWB NA employee found to be in violation of this policy (e.g., harassment of the Whistleblower) may be subject to termination of employment.

A VWB NA employee who intentionally makes false accusations in reporting a Whistleblower Incident will be disciplined.

All reported Whistleblower Incidents shall be treated in a confidential and sensitive manner. In addition, the Whistleblower shall be provided the opportunity to remain anonymous, except where the nature of the disclosure and/or the resultant investigation make it necessary to disclose

identity (for example, legal investigations or proceedings). In such cases, all reasonable steps shall be taken to protect the Whistleblower from detriment as a result of having made a disclosure.

VWB NA does not encourage anonymous reporting as proper investigation may prove impossible without the opportunity to substantiate allegations by obtaining further facts and information and confirming the good faith basis for the report. It also allows VWB NA to provide appropriate reporting and follow up.

Investigation

All reported Whistleblower Incidents reported to the Incident Assessment Committee for investigation shall be forwarded immediately and confidentially to the Chair of VWB NA's Board of Directors who shall be responsible for monitoring compliance with this policy.

Once received, all reported Whistleblower Incidents shall be assessed by the Incident Assessment Committee and a recommendation on investigation protocol shall be sent to the Chair of the Board. Because of the breadth of potential Whistleblower Incidents, no single investigation protocol can be prescribed. A consensus on the investigation protocol should be reached between the Incident Assessment Committee and the Chair of the Board, such that the investigation will involve appropriate levels of management and Board involvement for the scope and severity of the incident reported. The Incident Assessment Committee, in consultation with the Board Chair may, in the sole discretion of the Incident Assessment Committee, refer any Whistleblower Incident for review by an independent third party previously approved by VWB NA Board.

Any Whistleblower Incident involving the a member of the Incident Assessment Committee, the Executive Director, the Board Chair or any member of the Board shall be immediately referred to an independent third party as noted above.

Following the investigation, a report shall be prepared for the Board of Directors, and any recommended actions shall be approved by the Board with any modifications deemed necessary by the Board. The Whistleblower shall be notified of the results of the investigation, subject to any duties of confidentiality that limit the details that can be provided to the Whistleblower.

Conflict with other Policies

Whistleblower Incidents include incidents that fall more specifically under other VWB NA policies (e.g., Sexual Misconduct Policy, Anti-Fraud and Corruption Policy). Wherever possible, those policies and this Policy shall be read together in a manner that avoids conflict. Where conflicts exist between this Policy and other policies, the more specific policy shall prevail unless doing so would lead to an absurdity or patent injustice.