



Innovations for Poverty Action	Whistleblower Policy and Procedure	
Owner: General Counsel/ Chief Compliance Officer	Revision Date: 01/24/22	Revision No.: V2

**Purpose**

This policy is intended to ensure that all board members, directors, officers, employees and Principal Investigators/researchers observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Innovations for Poverty Action (IPA), everyone must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations, including those concerning accounting and auditing. This policy outlines a procedure for members of IPA’s community, hereinafter referred to as “stakeholders” to raise serious concerns within IPA prior to seeking resolution outside of the organization. This policy applies to any matter which is related to IPA’s business and does not relate to private acts of an individual not connected to the business of IPA.

**Policy**

**REPORTING RESPONSIBILITY**

It is the responsibility of all stakeholders to comply with all applicable laws and regulations and IPA’s Code of Conduct policies (“Code”), and to report violations or suspected violations in accordance with this Whistleblower Policy.

**REPORTING VIOLATIONS**

The Code reinforces IPA’s Open Door Policy and suggests that stakeholders share their questions, concerns, suggestions or complaints regarding the Code with someone who can address them properly. In most cases, an employee’s manager is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his/her manager or is not satisfied with his/her manager’s response, the employee is encouraged to speak with anyone in management whom the employee is comfortable approaching. All managers are required to report suspected violations of the Code to IPA’s General Counsel/ Chief Compliance Officer, who has the specific and exclusive responsibility to ensure that all reports are investigated. Management must also affirm their compliance

every six (6) months and complete a Disclosure Obligation Form, asserting all suspected violations have been reported in accordance with this policy.

For suspected fraud, or when an employee is not satisfied or is uncomfortable with following IPA's Open Door Policy, individuals should contact the General Counsel/ Chief Compliance Officer directly. If an employee feels uncomfortable reporting suspected violations, IPA has a confidential and anonymous Whistleblower Hotline at [www.lighthouse-services.com/poverty-action](http://www.lighthouse-services.com/poverty-action) or +1-844-837-5445.

For FCDO projects, in addition to the reporting options listed above, suspicions or allegations of aid diversion, fraud, money laundering or funding of terrorism, may also be reported directly to FCDO at [reportingconcerns@FCDO.gov.uk](mailto:reportingconcerns@FCDO.gov.uk) or on +44(0)1355843747.

### **GENERAL COUNSEL/ CHIEF COMPLIANCE OFFICER**

IPA's General Counsel/ Chief Compliance Officer is responsible for ensuring that all reported complaints and allegations concerning violations of the Code are investigated. The General Counsel/ Chief Compliance Officer has direct access to the Executive Director and the Board of Directors and is required to provide reports on investigations.

### **ACCOUNTING AND AUDIT MATTERS**

The Audit and Finance Committee of the Board of Directors shall address all reported material concerns or complaints regarding corporate accounting practices, internal controls or auditing. The General Counsel/ Chief Compliance Officer and/or Chief Financial Officer shall immediately notify the Audit and Finance Committee of any such complaint and support the Audit and Finance Committee until the matter is resolved.

### **ACTING IN GOOD FAITH**

Anyone filing a complaint concerning a violation or suspected violation of the Code must act in good faith, and have reasonable grounds for believing the information disclosed indicates a violation of the Code. If an investigation determines that any unsubstantiated allegations were made maliciously or made with knowledge of their falsity, the individual making those action will be subject to corrective action by IPA, up to and including termination, in IPA's discretion.

### **CONFIDENTIALITY**

A complainant may submit reports of suspected violations on a confidential basis by the complainant or may be submitted anonymously through IPA's Whistleblower Hotline. Reports of violations or suspected violations will be kept confidential to the extent practicable under the circumstances, although limited disclosure may be necessary in some cases to investigate or where compelled by law. Further, IPA's Whistleblower Hotline is managed by a third-party provider who will not

disclose a complainant's identity without his/her/their express permission, although it is possible that your identity may be discovered during an investigation of the matter reported because of information a complainant has provided.

**NO RETALIATION**

No stakeholder who in good faith reports a violation of the Code, or of applicable laws or regulations, shall suffer harassment, retaliation or adverse employment consequence as a result of that report. No IPA employee is authorized or permitted to retaliate or to take any adverse employment action whatsoever against anyone due to his/her/their good faith report of a violation of the Code, applicable laws or regulations. Any employee who retaliates against anyone for such good-faith conduct is subject to corrective action, up to and including termination, at IPA's discretion. Any employee who feels s/he/they have been retaliated against in violation of this no-retaliation provision is responsible for reporting the retaliation in the same manner outlined above.