



DAAS Policy on Reporting Irregular Practices, Wrongdoing and Misconduct

DAAS Human Resource Handbook Section Fifteen Standards of Conduct specifies that "DAAS staff members should follow directions and instructions received from the Board of Directors and their supervisors. In cases where a staff member has serious doubts as to the compatibility of an instruction received with DAAS's policies, regulations, and rules, it is his or her duty to place this concern before the supervisor. In case the staff member's view is rejected, s/he may ask for written confirmation, refer the matter to the Board and, ultimately, challenge the instruction through the established institutional mechanisms." Paragraph 5 of DAAS's Standards of Conduct states that "DAAS staff members have a duty to report any breach of the Organization's rules and regulations to a higher-level official, who should be accountable for taking appropriate action, including referring the matter for enquiry which can also be done via the daasuscompliance@outlook.com or hrlegal@daasus.com

DAAS staff member submitting such a report in good faith has the right to be protected against reprisals or sanctions. DAAS is committed to protecting staff members from retaliation or fear thereof as a result of reporting in good faith allegations of breach. Allegations made in bad faith with the intention to harm shall result in disciplinary measures."

A reporting requirement regarding suspected or detected fraud also exists in DAAS Fraud Awareness and Prevention Guidelines. Fraud Awareness and Prevention states that "All staff members are required to report to an appropriate hierarchical authority any possible fraudulent activity which comes to their knowledge".

Country Managers and Regional Representatives are particularly required to report to HQ any cases of wrongdoing, fraud or suspected fraud encountered in their countries and regions, their signature of the yearly financial confirmation sent to HQ confirms that they understand this obligation. The yearly financial confirmation requires managers to review controls at the country and project levels and ensure adherence to DAAS Regulations and Rules. More precisely, it specifies that "In addition, any cases of fraud, irregularities, abuse of mismanagement that are known or seriously suspect must be reported to the Board of Director, immediately". Equally, it is evident that Country Managers and Regional Representatives and other staff occupying senior positions must not disregard, underestimate or hide wrongdoing, fraud or suspected fraud brought to their attention by other staff and must not try to influence the outcome of investigations.

The Board takes any malpractice seriously and is committed to creating an atmosphere in which internal reporting on wrongdoings is taken in the context of placing the good of the company above

other interests. The Board will protect staff members from retaliation. By explaining reporting processes and procedures on these issues, this General Bulletin aims to encourage staff to report activities that are damaging to DAAS work and credibility. Reporting of suspected wrongdoing at an early stage is important to enable rapid corrective measures to be taken and to prevent further damage to the company assets, reputation, and credibility.

What issues does DAAS's reporting requirement on irregular practices, wrongdoing and misconduct encompass?

DAAS's reporting requirements cover any irregular practices, wrongdoing or misconduct, including financial malpractice, impropriety or fraud, failure to comply with rules, regulations or policies, criminal activity, professional malpractice, improper conduct or unethical behavior, conflict of interest without disclosure, waste of resources, abuse of authority, corruption and mismanagement, whether perpetrated by DAAS staff, contractors or consultants. This list is not exhaustive, and issues may include any behavior or action that has caused or could potentially cause harm to DAAS's objectives, its reputation, or its staff.

Who should report irregular practices, wrongdoing, and misconduct?

All DAAS staff are obliged to report irregular practices, wrongdoing, or misconduct, regardless of their employment terms or status. Staff at higher hierarchical levels have a special responsibility for fulfilling their reporting requirements.

DAAS consultants and interns are equally obliged to report irregular practices, wrongdoing, and misconduct.

DAAS staff, consultants and interns failing to fulfil reporting requirements on known irregular practices, wrongdoing and misconduct may be considered as accomplices to such behavior.

No DAAS staff member may use his or her position to influence a colleague or prevent a colleague from exercising his or her obligation to report irregular practices, wrongdoing or misconduct. Such interference will also be considered as a separate case of misconduct which may be subject to disciplinary action.

When should DAAS staff report irregular practices, wrongdoing, and misconduct?

Reports of irregular practices, wrongdoing and misconduct should be submitted in a timely fashion, as soon as possible after the staff member becomes aware of the incident(s) and not later than three months after the staff suspected the wrongdoing.

The report must be factual and contain as much specific information as possible to allow for a proper assessment of the case and of its urgency.

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To whom should staff report irregular practices, wrongdoing and misconduct, or suspicions thereof?

As outlined in the Background section of this document, current DAAS Instructions and General Bulletins offer different options for reporting irregular practices, wrongdoing and misconduct, based mainly on the type of problem(s) or person(s) concerned.

In the field, the appropriate hierarchical level to whom staff should report is normally the Team Leader, Country Manager, Regional Representative in charge of the office in which the actual or suspected irregular practices, wrongdoing or misconduct took place, who in turn is obliged to pursue such matters further, including reporting the case to the Board boardchair@daasus.com

On significant and serious allegations, the recipients of such reports should inform DAAS General Counsel hrlegal@daasus.com

In the event that staff wishing to report irregular practices, wrongdoing or misconduct know of or suspect the direct or indirect involvement in the issue of the person they should normally report to, they should report the case to the Board Chair at boardchair@daasus.com

How should staff report irregular practices, wrongdoing, and misconduct?

Reporting should be done in good faith and when staff have reason to believe beyond reasonable doubt that there is evidence of irregular practices, wrongdoing, or misconduct.

Reporting should be in writing but may be oral in the first instance. In both cases and in order to avoid abusive denunciations, the reporting staff member must provide concrete and credible information and, if available, any documentary evidence in support of the stated concern.

Supervisors and senior staff receiving such reports should verify the allegations and act immediately upon them, or seek guidance on suitable action from an appropriate support unit and in more serious cases inform and seek assistance from the HR and Legal office

The staff member raising the concern should normally identify him/herself by name, to facilitate further queries and follow-up, while his/her identity will be kept confidential upon his/her request.

What happens after a staff member has reported real or suspected irregular practices, wrongdoing, or misconduct?

The supervisor or senior staff member to whom the allegations have been reported is required to verify the allegation, take appropriate action and report more serious incidences to the Team Leader, Country Manager or Regional Representative.

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Some concerns may be resolved by agreed action without the need for an investigation. In some cases, a more comprehensive, formal investigation may take place, conducted by HR, Legal or another appropriate entity, depending on the nature of the allegation.

Are staff raising concerns protected against reprisals?

A staff member may not retaliate against another staff member who has reported his or her suspicion of irregular practices, wrongdoing or misconduct, or who has cooperated or investigations concerning such allegations.

Acts of retaliation violate the fundamental obligation of all staff members to uphold the highest standards of integrity and to discharge their functions and regulate their conduct in the best interests of the Company.

When established, retaliation constitutes misconduct and will result in disciplinary proceedings against the staff member concerned. Moreover, any staff member whose terms of employment are actually adversely affected by a retaliatory action may be entitled to a remedy to correct that adverse action.

The best means to protect staff is to keep information received confidential and, if possible, maintain the reporter's anonymity. All staff who have received reports of misconduct, wrongdoing or any irregular practices shall keep the identity of the reporter confidential, except when reporting to the Board Chair or the legal department.

Any staff member in fear of reprisals, retaliation or other adverse action from colleagues or supervisors for having provided information on irregular practices, wrongdoing and misconduct may opt to provide such information only and exclusively to the Board Chair.

Protection of staff reporting based on anonymity may not be possible in cases where evidence cannot be independently verified by documents alone and requires whistleblowers to identify themselves.

What are the rights and responsibilities of the whistleblowers?

A whistleblower making a report in good faith has the right to be protected against retaliation. However, making a report or providing information that is intentionally false or misleading, or submitting allegations that are without substance, malicious or vexatious, constitutes misconduct that, when established, will be subject to disciplinary measures. Similarly, the transmission or dissemination of unsubstantiated rumors is not a protected activity and will be subject to disciplinary measures.

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Whistleblowers must cooperate with investigators and divulge all information they are aware of regarding any suspected wrongdoing. The Administration shall protect the confidentiality of all communications to the extent possible.

A whistleblower's right to protection from retaliation does not include immunity for any complicity in matters that are the subject of the allegation or an ensuing investigation.

Barring prevailing organizational interests, whistleblowers will be informed of whether an investigation has been initiated. Whistleblowers do not have a right to be informed of the outcome of an investigation nor of any measures that may be taken in connection with a staff member(s) who may be the subject of an investigation.

In the event of retaliation, whistleblowers may file a claim which will be processed under the informal and formal complaint procedures outlined in the Policy for a Harassment Free Working Environment. Within this DAAS policy, retaliation is defined as a form of harassment which is dealt with, informally, by the ombudsman and, formally, by the Director of HRM and the Legal Department as per the procedures set out in this policy.

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POLICY REVISION HISTORY:

Policy #	Date Reviewed (YYYY MM DD)	Summary of Changes	Changed by Whom
201909140006	2019/09/14	New Policy	Walter Phillips

