



# *Whistleblowing policy*

*Version 1.6*

*February 2023*

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## **Variation**

This document replaces the previous Whistleblowing Policy.

This policy is applicable to *all* ICAEW employees including staff in our non-UK offices.

The following areas have been updated in this version:

- Dates and minor editing

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This policy has been drafted and approved in agreement with the ICAEW Audit Committee and Director, Human Resources.

This policy provides protection for those raising legitimate concerns based on a reasonable belief: whistleblowing. It enables workers and active members of ICAEW to raise concerns internally.

This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

### **When does this policy apply?**

This policy applies to all permanent and short-term employees of ICAEW. It also applies to active members, secondees, external consultants, contractors and agency personnel while at ICAEW.

### **What is covered by this policy**

This policy applies to the following types of concerns:

- a criminal offence has been committed, is being committed or is likely to be committed;
- a person has failed, is failing or is likely to fail, to comply with any legal obligation to which he is subject;
- a miscarriage of justice has occurred, is occurring or is likely to occur;
- the health or safety of any individual has been, is being or is likely to be endangered;
- the environment has been, is being or is likely to be damaged; or
- a person concealing deliberately, or likely to conceal deliberately, information that would show any of the above.

Whistleblowing is where an employee or active member has a concern that has a public interest aspect: usually because it threatens others outside of the organisation. This differs from a grievance which is a dispute about the individual's own position in the organisation and has no additional public interest dimension. In some cases, a concern may encompass both whistleblowing and grievance.

The guidance contains more explanation of the types of concerns covered by this policy.

Other related policies:

- ICAEW is required to report suspicions of money laundering to the National Crime Agency (NCA). There is a separate policy on reporting suspicions of money laundering and additional guidance is available to both staff and members from ICAEW's confidential money laundering helpline.
- The whistleblowing policy does not address personal employee grievances including bullying/harassment or discrimination. There is a separate policy for these types of concerns and, in the first instance, we suggest that you contact HR with your concerns.
- The anti-fraud and bribery policy.

### **Policy Statement**

We have a duty to conduct our affairs in a responsible and transparent way and to take into account the standards required in public life. We aim to develop a culture of openness.

It is essential that you are able to bring to our attention any concerns that you may have about suspected malpractice within ICAEW, without fear of reprisal. It is clearly in all our interests to ensure that any malpractice does not occur.

This policy is designed for all workers and active members to be able to raise, at a high level, any serious concern that they believe may indicate malpractice, impropriety or wrongdoing.

The Public Interest Disclosure Act 1998 (PIDA) protects workers from being dismissed or otherwise penalised by their employers as a result of disclosing serious concerns about certain matters of public interest. It encourages the resolution of problems in the workplace.

PIDA does not include protection for active members. However, active members provide a significant resource and expertise to ICAEW and we encourage active members to participate in this area. Where they raise concerns they will not suffer detriment.

### **What is excluded from this policy**

#### **Protection**

We recognise that it can be difficult to decide whether to report a concern. For example, you may be concerned that the person responsible for the malpractice will victimise you.

If you raise a genuine concern of malpractice, we will take it seriously and we will treat you fairly and justly. We will not tolerate harassment or victimisation and will take all reasonable steps to ensure that no person under our control engages in harassment or victimisation in any form.

This means that your continued employment and opportunities for future promotion or training will not be prejudiced because you have raised a legitimate concern.

However, if you deliberately make false or malicious allegations, we may take disciplinary action against you.

#### **Additional protection for workers**

As a worker at ICAEW, PIDA protects you in making a qualifying disclosure where you reasonably believe that malpractice has been committed, is being committed or is likely to be committed. You are not required or expected to be able to prove malpractice.

The types of concerns that are qualifying disclosures are listed above. PIDA defines a worker to include employees, consultants, contractors and agency personnel.

PIDA has provisions for reporting relevant matters to 'prescribed persons' which provide protection to workers. This covers the reporting of money laundering suspicions to the NCA.

#### **Confidentiality**

We will treat all such disclosures in a confidential and sensitive manner. In most cases, only those ICAEW staff investigating the alleged malpractice concern will know your identity.

There may be circumstances, however, in which we may have to reveal your identity to a wider audience during the fact finding or investigation. We will not share your name unless this is considered to be necessary and we will ask for this to be kept confidential. It is also possible that your identity may be deduced from the nature of the concern. We will take all reasonable steps to ensure that you suffer no detriment.

Internal Audit will maintain confidential records of all matters raised through the Whistleblowing policy. They will report on the effectiveness of the policy and any emerging patterns to the Audit Committee as appropriate.

Where a matter raised under this policy is also considered to be reportable under the money laundering policy, it will remain confidential and will be reported only as required by law. For matters raised by staff, they will be reported to the Money Laundering Contact Officer (MLCO) and then to the NCA where appropriate.

**Document control**

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