



Policy Name	:	Global Whistleblower Policy
Policy Number	:	OPS.109.2.GL.PL
Issue Number	:	2
Issue	:	April 2021
Review Date	:	April 2023

1. Scope

This Whistleblower Policy applies to C40 Cities Climate Leadership Group Inc. (“C40 Inc.”) and its subsidiaries and affiliates (collectively, “**C40**”) and C40 Representatives. “Representatives” include board members, management, employees, associates, contractors, volunteers, and members of C40.

A “whistleblower” is generally a term used for a person who raises an honest and reasonable concern about possible wrongdoing or other serious risk that could threaten colleagues, customers, suppliers, beneficiaries, members of the public or the success and reputation of the organization.

“Whistleblowing” is the reporting of suspected wrongdoing or misconduct in relation to C40 activities. This may include:

- bribery;
- fraud or other criminal activity;
- miscarriages of justice;
- health and safety risks;
- damage to the environment;
- any breach of legal or professional obligations;
- accounting or audit irregularities;
- misuse of assets;
- failure to comply with a legal obligation or statutes;
- dangers to health & safety or the environment;
- conduct which is a breach of the law;
- improper behavior or unethical behavior; and
- attempts to conceal any of these.

The [Grievance Policy](#) should be used for complaints relating to C40 staff’s own personal work-related circumstances, such as the way a staff member has been treated at work. For all other **non-whistleblower issues**, contact Complaints@C40.org.



2. Purpose

C40 and its Representatives are committed to the highest standard of ethical business conduct, probity and accountability. This Whistleblowing Policy is intended to encourage a “speak up” culture without concerns of reprisal or retaliation for voicing good-faith concerns relating to potential misconduct. C40 will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

This policy aims to:

- encourage whistleblowers to feel confident in raising concerns and to question and act upon concerns about practice, in the knowledge that those concerns will be taken seriously and investigated as appropriate, and that confidentiality will be respected
- provide whistleblowers with guidance as to how to raise those concerns; and
- reassure whistleblowers they should be able to raise genuine concerns without fear of reprisals or victimization, even if they turn out to be mistaken

3. Whistleblower Safeguards

C40 has implemented various safeguards to encourage good faith disclosures without fear of reprisal.

3.1 No Retaliation

Whistleblowers must not be threatened or retaliated against as a result of raising a concern. If a C40 employee or other Representative acting on behalf of C40 is involved in such conduct towards a whistleblower, they may be subject to disciplinary action.

Such conduct includes but is not limited to:

- a) being subjected to any disciplinary action;
- b) being dismissed, suspended, demoted, harassed or intimidated;
- c) being transferred against his/her will;
- d) being refused transfer or promotion;
- e) being subjected to a term or condition of employment or retirement which is altered or kept altered to his/her disadvantage;



- f) being refused a reference, or being provided with an adverse reference, from C40;
- g) being denied appointment to any employment, profession or office;
- h) being subjected to any civil claim for the alleged breach of a duty of confidentiality or a confidentiality agreement arising out of the disclosure of:
 - i. a criminal offence; or
 - ii. information which shows or tends to show that a substantial contravention of, or failure to comply with the law has occurred, is occurring or is likely to occur;
- i) being threatened with any of the actions referred to in the paragraphs above; or
- j) being otherwise adversely affected in respect of his/her employment, profession or office, including employment opportunities, work security and the retention or acquisition of contracts to perform work or render services.

If a whistleblower believes that they have suffered any such treatment in retaliation for whistleblowing, they should follow the Reporting Procedures, referenced below.

3.2 Confidentiality

C40 will treat all whistleblower disclosures in a sensitive manner and confidential to the extent practicable. C40 will make every effort to keep the whistleblower's identity secret and only reveal it where necessary to those involved in investigating the concern. If it is necessary for anyone investigating the concern to know the identity, C40 will discuss this with the whistleblower before disclosure.

3.3 Anonymous Allegations

A whistleblower has the right to provide an anonymous allegation, and these allegations will be handled and investigated in accordance with this policy. It should be noted, however, that anonymous disclosures are difficult to investigate. Proper investigation may be more difficult or impossible if C40 cannot obtain further information from the whistleblower.



Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Global Compliance Officer at Ethics@C40.org and appropriate measures can then be taken to preserve confidentiality.

3.4 Mistaken Allegations

C40 will support whistleblowers who raise good faith concerns under this policy, even if they turn out to be mistaken.

If C40 concludes that a whistleblower has made false allegations, knowing those allegations to be false or ought to have reasonably known those allegations were false, maliciously or with a view to personal gain, the whistleblower will be subject to disciplinary action.

4. Reporting a Concern

It is every C40 staff's responsibility to report concerns of unethical or other serious misconduct. C40 has established a confidential email address, Ethics@C40.org, that can be used to report any concerns of misconduct, in accordance with [C40's Ethical Business Conduct Policy](#).

In addition, a whistleblower may report any concerns to:

- a Management Team member;
- the Director of Corporate Services;
- the Executive Director;
- the Office of the Chair

Concerns should be reported at the earliest opportunity so that action can be taken.

Although whistleblowers are not expected to prove beyond doubt the truth of an allegation, they will need to demonstrate that there are reasonable grounds for concern and provide sufficient information for the allegation to be investigated.

The whistleblower has the right to take their complaint directly to the Executive Director or the Office of the Chair if the individual genuinely believes this is appropriate. The Office of the Chair has the right to refer the complaint back to Ethics@C40.org if they feel that they can more appropriately investigate the complaint without a conflict of interest.



C40 may arrange a meeting with the whistleblower to discuss the concern (if they have revealed their identity and expressed interest in further response or discussion). The whistleblower may bring a colleague, a staff consultation, union representative (if applicable), or any other representative to any meetings under this policy. The accompanying colleague must be made aware of this policy and respect the confidentiality of the disclosure and any subsequent investigation.

C40 will take down a written summary of the concern and provide a copy after the meeting. C40 will also aim to give an indication of how C40 proposes to deal with the matter.

5. Investigation

C40 will appoint an investigative team with relevant experience in investigations or specialist knowledge of the subject matter in accordance with the Ethical Business Conduct Policy.

C40 will within seven working days of receiving the complaint inform the whistleblower (if whistleblower has provided contact information) in writing of the outcome of C40's initial assessment (i.e. the investigation is still underway, C40 does not believe there is a basis for further investigation, the results of the investigation, or the matter has been referred to another investigative body).

Due to the varied nature of these sorts of complaints, which may involve internal investigators and/or law enforcement, it is not possible to lay down precise timescales for such investigations. Throughout the pendency of the investigation, C40 will update the whistleblower on a monthly basis on the status of the investigation.

If the matter is still under review after three months from when the concern was first raised, C40 will provide a written summary of the results of the investigation to the whistleblower. If a result is not yet possible within three months, C40 will provide further information on the timescale within which the investigation is estimated to be complete. C40 will provide a summary of the final result as soon as possible.

In certain cases, the need for confidentiality, privacy laws, or law enforcement interests may prevent C40 from giving specific details of the investigation or any



any

disciplinary action taken as a result. The whistleblower should treat information received about the investigation as confidential at all times. Upon the conclusion of the investigation, C40 will inform the whistleblower (where their identity is known) of the outcome of the investigation.

For additional information relating to C40's investigative response, refer to [C40 Ethical Business Conduct](#).

6. Review of investigative findings

C40 will always deal with the allegation impartially and conduct a thorough review, assuming the allegation provides sufficient meaningful information to investigate.

If the whistleblower believes the investigation was improper or insufficient, they can raise it with the Global Compliance Officer who will set up a review board comprised of the Global Compliance Officer, Director of Corporate Services and a representative from HR to review and assess next steps accordingly.

7. Responsibility for the Policy

The Executive Director has overall responsibility for the maintenance and operation of this policy. They will maintain a record of concerns raised and the outcome (but in a form which does not endanger confidentiality) and will report as necessary to the applicable/ relevant C40 entity's Board. In the case that the raised concern is towards the Executive Director, then the Office of the C40 US Chair will act on the Executive Director's behalf.

The Global Compliance Officer has day-to-day operational responsibility for this policy and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

8. External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases, a complainant should not find it necessary to alert anyone externally (save to the extent as may be required by the local laws). C40 strongly encourages the complainant to seek advice before reporting a concern to anyone external. Under



the Resources section below is a list of third party, independent organizations who can offer support to complainants.

In the case that applicable laws or donor requirements mandate that C40 disclose the allegations and/or investigative results to an oversight entity, such as the England & Wales Charity Commission or other regulatory/law enforcement entity, the Global Compliance Officer will ensure any such disclosures are made.

Location	Resource Description	Contact Details
U.K.	Public Concern at Work	https://www.pcaw.co.uk
Denmark	Veron, an association for whistleblowers by whistleblowers.	https://www.veron.dk/
U.S.	The <i>National Whistleblower Center</i> is a tax exempt, non-partisan independent organization depending on public support.	https://www.whistleblowers.org/get-help/
South Africa	<i>Corruption Watch</i> is a not for profit organization.	https://www.corruptionwatch.org.za/

9. Other Applicable Policies

Whistleblowers should be aware that other policies exist that may be used in conjunction with this Policy. Such policies include:

- [Ethical Business Conduct Policy](#) – C40’s commitment to ethical business conduct in its operations, and the reporting and investigative procedures and requirements.
- [Dignity at Work](#) – for workers at C40 (including consultants and third party employees) to raise concerns regarding bullying, harassment, or victimisation
- [Equal Opportunities](#) – C40’s statement and commitment to promote an environment free from all forms of unlawful discrimination and values the diversity of people
- [Grievance](#) – for staff to raise concerns or complaints regarding their work, working relationship or working environment
- [Code of Conduct](#) – C40’s expectations regarding C40 employees’ behaviours and attitudes
- [Safeguarding](#) – for representatives of C40 to report any concerns regarding the treatment of vulnerable people (youth)



Appendix A

Country Specific Provisions

South Africa

Right to Reassignment

Any whistleblower who has raised a concern and who reasonably believes that they may be adversely affected on account of having made that disclosure, must, at their request and if reasonably possible or practicable, be transferred from the post or position occupied by them at the time of the concern being raised to another post or position. The terms and conditions of employment of a person transferred may not, without their written consent, be less favourable than the terms and conditions applicable to them immediately before their transfer.



Appendix B - Board Approvals

Board Approving	Date of Approval
C40 US Finance & Audit Committee	May 2021
C40 UK Board of Trustees	May 2021