
IEA Whistleblower Protection Policy

1. Purpose of Policy

In November 2019, the EU Whistleblower Directive (“the Directive”) came into force. The Directive requires EU Member States to implement rights and obligations concerning whistleblowers, private organizations, and the Member States themselves in national law. Both the Netherlands and Germany implemented this Directive into national law. In the Netherlands, some parts of the Whistleblower Protection Act (Wet bescherming klokkenluiders), hereinafter *Wbk*, came into force on 18 February 2023, while the parts of the law applicable to IEA came into force on 17 December 2023. In Germany, the Act for Better Protection of Whistleblowers (Hinweisgeberschutzgesetz), hereinafter *HinSchG*, came into force on 2 July 2023.

The Directive provides obligations for organizations with 50 employees or more to have a stringent internal procedure for reporting misconduct. It must include explicit requirements against retaliation and safeguarding of reporter’s identity in accordance with the standards of the *Wbk* and *HinSchG*.

The purpose of this policy is to inform employees of Stichting I.E.A. Secretariaat Nederland (IEA) about the internal reporting system that has been set up and to inform them about their rights and obligations with regard to the whistleblower system. It is intended to create a culture that facilitates the identification and reporting of violations, ensures the protection of whistleblowers, and promotes integrity and compliance within the organization.

2. Definitions

2.1. “Whistleblower” means a person who informs on a person or organization regarded as engaging in an unlawful or immoral activity. In this Policy, the term “reporter” is also used to describe that person.

3. Scope of Policy

This Policy applies to:

3.1. IEA employees¹ (including Members of IEA’s Board of Directors), interns and volunteers (collectively “Personnel”);

¹ Employees of Stichting I.E.A. Secretariaat Nederland. Hereinafter referred to as “IEA.”

- 3.2. Members of the Standing Committee of the International Association for the Evaluation of Educational Achievement, Members of the Supervisory Board of Stichting I.E.A. Secretariaat Nederland, Members of the Technical Executive Group, and Members of the Publications and Editorial Committee (collectively “Committees”); and
- 3.3. Partner organizations (including International Study Centers and National Research Centers), contractors and subcontractors, external experts (including attorneys and consultants), agents, representatives, and any other organization or individual that acts on IEA’s behalf or at IEA’s direction (collectively “Partners”)

in their professional dealings with and/or work for The International Association for the Evaluation of Educational Achievement and Stichting I.E.A. Secretariaat Nederland (collectively “IEA”).

4. Policy Statement

- 4.1. IEA requires all Personnel to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As Personnel and representatives of IEA we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.
- 4.2. To ensure honesty and integrity in conducting IEA’s work, all Personnel are expected and encouraged to provide any information that relates to violations of the law in the work environment, e.g., a compliance violation or anything that constitutes a criminal offense that they witness or suspect in accordance with Point 5 of this Policy.
- 4.3. Any report made, including a report that results in an investigation, will be treated with full confidentiality in accordance with the applicable law and this Policy.
- 4.4. No individual who in good faith makes a report shall suffer harassment, retaliation, or adverse employment consequences in accordance with the applicable law and this Policy.

5. Reporting Responsibility

- 5.1. This Whistleblower Protection Policy is intended to encourage and enable Personnel to raise serious concerns so that IEA can address and correct them. It is the responsibility of all Personnel to report concerns about violations of IEA’s Policies, such as IEA’s Code of Conduct and IEA’s Fraud and Corruption Prevention Policy, insofar these also have

a criminal character, or suspected violations of law or regulations that govern IEA's operations.

- 5.2. All IEA employees are obliged to report only information that is true to the best of their knowledge and belief. If a report subsequently turns out to be incorrect but was based on a reasonable suspicion, this will not be considered to the detriment of the person making the report.
- 5.3. All employees of IEA are obliged to support the investigating body to the best of their ability in establishing the truth in the event of an investigation based on a report received. All employees are also obliged to be truthful in this process.
- 5.4. An intentional breach of these obligations will be considered a compliance violation and treated accordingly, e.g., in the form of a warning.

6. Protection against Retaliation

- 6.1. The applicable law and this Policy protect against retaliation any Personnel who reports in good faith, having reasonable grounds to believe that the disclosure of the information was necessary for revealing suspicious wrongdoing.
- 6.2. IEA will not tolerate any retaliation against any Personnel who in good faith reports Policy violation, or a suspected violation of law, such as but not limited to a complaint of discrimination, any form of harassment, suspected fraud, or suspected violation of any law or regulation governing the operations of IEA. A Personnel who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.
- 6.3. The supporters of a whistleblower are entitled to the same protection against retaliation.
- 6.4. The *Wbk* (Section 17f (3)) provides for "reverse burden of proof," meaning that Personnel are no longer required to prove that they have experienced retaliation. Instead, the employer must prove that no retaliation has occurred. However, under the *HinSchG*, Personnel must prove that they have suffered a retaliation (e.g., through a letter of termination). In this case, IEA then must prove that the dismissal was not due to the report.
- 6.5. The list of retaliatory actions covered by the applicable law and this Policy includes:
 - Suspension, lay-off, dismissal or equivalent measures
 - Demotion or withholding of promotion

- Transfer of duties, change of location of place of work, reduction in wages or change in working hours
 - Withholding of training
 - A negative performance assessment or employment reference
 - Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty
 - Coercion, intimidation, harassment or ostracism
 - Discrimination, disadvantageous or unfair treatment
 - Failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that they would be offered permanent employment
 - Failure to renew, or early termination of, a temporary employment contract
 - Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
 - Blacklisting based on a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
 - Early termination or cancellation of a contract for goods or services
- 6.6. In the event of a breach of this prohibition, IEA is obliged to compensate for the damage incurred.
- 6.7. If a report does not fall within the scope of the *Wbk* or *HinSchG*, the German law firm FPS Fritze Wicke Seelig Partnerschaftsgesellschaft von Rechtsanwälten mbB (hereinafter "FPS Law"), in consultation with an appropriate case handler at IEA Amsterdam and/or IEA Hamburg, checks whether there is another competent body for this report or discontinues the procedure due to lack of competence.
- 6.8. Only a report that also falls within the scope of the *Wbk* or *HinSchG* is protected.
- 6.9. A report is protected if it contains reasonable grounds for suspicion or knowledge of actual or potential violations.
- 6.10. An abusive or maliciously incorrect report is not protected.

7. Reporting Incidents under the *Wbk*

- 7.1. The *Wbk* applies if the report concerns a suspected abuse in the context of work-related activities. Abuse means:
- a breach or risk of a breach of Union law

- an act or omission with regard to which the public interest is at stake in connection with:
 - a breach or risk of a breach of a statutory regulation or of internal rules that impose a specific obligation and have been established by an employer on the basis of a statutory regulation; or
 - a risk to public health, public safety or the environment, or an improper act or omission that jeopardizes the proper functioning of the public services or an undertaking. A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope;

8. Reporting Incidents under the HinSchG

8.1. The *HinSchG* applies if the report concerns a violation of the following:

- Life or health of individuals
- Sexual harassment
- Threats, violence, theft
- Money laundering, terrorist financing
- Product safety, food and feed safety
- Traffic safety (road, rail, shipping and aviation safety, environmental protection and the promotion of renewable energies)
- Radiation protection and nuclear safety
- Medicinal products
- Consumer protection and consumer rights
- Protection of the privacy of electronic communications
- Data protection, IT security
- Awarding of public contracts
- Financial Services Supervision Act
- Tax evasion
- Fair competition
- Constitutional compliance of civil servants
- Financial interests of the EU
- EU internal market regulations

9. Additional Reporting Incidents

9.1. In general, and in addition to Sections 7 and 8 above, IEA encourages Personnel to speak up about the following:

- Fraud and fraudulent (financial) reporting e.g., questionable accounting controls and auditing matters
- Inadequate financial and non-financial recordkeeping
- Embezzlement
- Bribery or corruption
- Improper use of IEA resources
- Conflict of interest
- Ethical violations
- Any form of harassment
- Violation of IEA's Policies
- Breaches of Health and Safety Regulations
- Violation of law
- Wrongdoing

9.2. Concerns can be raised verbally or in writing, in a confidential manner, in the following way:

- If appropriate, as a starting point, Personnel should raise their concerns directly with their Unit Head.
- In situations where this is not applicable or not appropriate, Personnel should report to the responsible Director and/or the Executive Director.
- In situations where this is not appropriate, Personnel are encouraged to raise their concerns directly to IEA's Standing Committee/Supervisory Board.

9.3. In cases where the Personnel, concerned about a potential wrongdoing, is not comfortable speaking to:

- their Unit Head,
- responsible Director or
- IEA's Standing Committee/Supervisory Board or
- is concerned there may be a conflict of interest, or
- is not satisfied with their supervisor's or senior leadership's response,

Personnel is encouraged to raise their concerns in a confidential or anonymous manner, using IEA's internal reporting system, described below.

10. Internal Reporting

- 10.1. To ensure confidentiality, lack of conflict of interest and independence, IEA has contracted an external provider, FPS Law², to operate IEA's internal reporting system.
- 10.2. The internal reporting system of IEA uses the Whistlelink software for reports.
- 10.3. The internal reporting system can be reached via the following link: [Whistleblowing report start | Whistlelink](#) As provided by applicable law and this Policy, anonymous reporting is accepted. If you decide to report anonymously, please keep safe the case number and verification code, which will be displayed on your screen when you submit your report. This is essential for further anonymous contact.
- 10.4. If the person providing the information does not wish to remain anonymous, the person's contact information will be requested in order to enable inquiries to be made. The contact information will be treated confidentially.
- 10.5. Precautions must be taken by yourself to maintain your own privacy by maintaining personal discretion, including not discussing the report with colleagues or anyone else.

11. External Reporting

- 11.1. Personnel is also able to directly report the wrongdoing externally to the competent authority.
- 11.2. In the Netherlands this is [Dutch Whistleblowers Authority](#).
 - The Whistleblowers Authority can refer you to the right body and sometimes also conducts its own investigation. In addition to the investigation department, the Whistleblowers Authority also has an advisory department that advises employees on dealing with abuses.
 - Reports can be made via their website and by phone on working days between 9:00 AM and 12:30 PM. You can call 088 – 1331 000.

² FPS Law is a German law firm specializing in various legal areas, including corporate law, mergers and acquisitions, intellectual property, litigation, and arbitration. With offices in several cities across Germany, FPS provides comprehensive legal services to domestic and international clients, ranging from large corporations to SMEs and individuals. The firm's expertise and experience make it a prominent player in the German legal landscape. More about them is available on their website: <https://fps-law.de/de>

11.3. In Germany reports can also be made to the external reporting office on the website of the Confederation at the Federal Office of Justice.

- The Confederation at the Federal Office of Justice can send your report to the relevant authorities via their reporting point, thereby helping to ensure that violations are effectively detected, investigated and prosecuted.
- Reports can be made via their [website](#).
- For all questions about authorities in Germany, you can call 115 on working days from 8:00 AM to 6:00 PM

12. Reports to the Media

12.1. Whistleblowers reporting directly to the media are protected (including a layer of third parties connected to the whistleblower), however, only if the appropriate steps under the *Wbk* and *HinSchG* have been taken. Making a report immediately available to the public is not allowed or at least a whistleblower may no longer be protected if it was possible to make the report first internally or externally as set out under the *Wbk* and *HinSchG*.

13. Quality of Reports/Disclosures

13.1. To ensure that the recipient has sufficient information to take appropriate action without delay, when making a report, the whistleblower should, ideally, clearly outline the following:

- the alleged misconduct/issue/concern
- the individual(s) involved
- the whistleblower's reasons for believing that the misconduct has occurred, including when and how
- the nature and whereabouts of any further evidence that would substantiate their allegations, if known

14. Follow-up on Reports and Feedback

14.1. Communication between the reporter and employees of FPS Law will take place via the web portal provided by Whistlelink.

14.2. If necessary, FPS Law will request further information from the whistleblower.

- 14.3. An acknowledgement of the receipt of a report towards the person reporting will be provided within 7 days of submitting the report.
- 14.4. Further feedback to the reporter will be provided within a reasonable timeframe (at least within 3 months) after the receipt of the report. FPS Law will also provide information on any follow-up measures taken or planned and explain the reasons for them. Feedback will only be provided if it does not affect the procedure.

15. Investigation

- 15.1. For each submitted report, FPS Law will check whether it is within the scope of application of *HinSchG*.
- 15.2. If FPS law comes to the conclusion that *HinSchG* is applicable, the Director of the Hamburg office will be contacted by FPS Law to clarify the matter, unless the report is about them. In this case, the Director of the Amsterdam office will be contacted instead. Confidentiality is maintained in accordance with the standards of the *HinSchG*.
- 15.3. FPS Law assesses each notification according to the following standards:
 - If there is an immediate need to discontinue or suspend business activities;
 - If there is an immediate risk to health, safety, human rights or the environment;
 - If there is an immediate need to secure and protect evidence before it is deleted or destroyed;
 - If there is a risk to the functions/services/reputation of the institution;
 - If business continuity is impaired by the reference under investigation;
 - If a report on the misconduct could arouse the interest of the media;
 - How did the whistleblower obtain the information: Is it first-hand information or hearsay?
- 15.4. For each report/disclosure made, further action will be determined by FPS Law in conjunction with appropriate IEA management, if appropriate. In cases where this is not appropriate, the appropriate contact person will be contacted instead.
- 15.5. If FPS law comes to the conclusion that *HinSchG* is not applicable or *Wbk* could apply, the relevant IEA contact person (either at Amsterdam office or Hamburg office) is informed to take over the case.

16. Outcome of Investigation

- 16.1. The whistleblower will be informed of what happened or will happen because of their report.
- 16.2. This information could include whether there was/will be an internal investigation, any remedial actions, any reports made to public authorities and/ or the status of the investigation, such as there being insufficient evidence to support the report.
- 16.3. If the report falls within the scope of application of the *Wbk* or the *HinSchG* respectively, appropriate follow-up measures will be taken at IEA to fully clarify the facts of the case.
- 16.4. Possible follow-up measures are:
 - Internal investigations, including interviews with employees;
 - Passing on the information collected to the authorities if it is a criminal offense;
 - Termination of the proceedings.
- 16.5. All IEA Personnel are obliged to assist with the investigation according to their abilities.

17. Documentation

- 17.1. The receipt, as well as the progress of each report will be documented in a permanently retrievable manner. This also applies if the proceedings are discontinued due to a lack of evidence.
- 17.2. The documentation must be deleted three years after receipt of the notification or completion of the procedure.

18. Privacy and Data Protection

- 18.1. Violations or suspected violations may be submitted anonymously by the whistleblower.
- 18.2. In cases where the reports of violations or suspected violations are not submitted in an anonymous manner, any personal data will be kept confidential, and the identity of the whistleblower will only be disclosed with their consent under *Wbk*. Under *HinSchG*, the identity of the whistleblower may be disclosed if this is ordered by the public prosecutor's office or a court order has been issued.
- 18.3. The identity of any third party mentioned in the report will also be kept confidential.
- 18.4. The identity of the person to whom the abuse is attributed or with whom that person is associated, and information that can be traced back to that person is considered

confidential and is treated accordingly in accordance with the provisions of *Wbk* and *HinSchG*.

- 18.5. If the concern does not lead to an investigation, the report will only remain known to the individual(s) of FPS Law.
- 18.6. If the decision is taken that an investigation will be carried out, the report will be shared with the (external) investigators. Everyone involved will have signed confidentiality agreements and will treat the report with the utmost confidentiality. Note that if the report is filed anonymously or a wish is expressed the identity remains known only to the person the report was made to, the identity will never be shared without whistleblower's consent under *Wbk*, unless disclosure of the whistleblower's identity is required by law. Under *HinSchG*, the identity of the whistleblower may be disclosed if this is ordered by the public prosecutor's office or a court order has been issued.
- 18.7. IEA is committed to protecting the privacy of everyone involved. Any personal information obtained by IEA and via the reporting channels will be dealt with in line with the appropriate privacy laws (including the EU General Data Protection Regulation 2016/679) and will only be used for the purposes defined in this Policy or to comply with the law.

19. Rights of the Accused Persons under *HinSchG*

- 19.1. The identity of the person who is the subject of a report must also be treated confidentially.
- 19.2. The identity of the person who is the subject of a report may only be disclosed to the following persons:
 - Persons responsible for receiving the notification and persons supporting them;
 - Persons responsible for follow-up measures and persons supporting them.
- 19.3. The identity of the person who is the subject of a report may also be disclosed under the following circumstances:
 - the person has consented to this, the consent must be given in text form;
 - if this is necessary as part of internal investigations or for taking follow-up measures;
 - in criminal proceedings at the request of the prosecuting authority;
 - by order in an administrative procedure following a notification;
 - due to a court decision.

- 19.4. This also applies to persons who are not the subject of a report but are mentioned in a report.
- 19.5. The accused person should be informed of the relevant information at an early stage. This does not apply if this jeopardizes the clarification of the proceedings.
- 19.6. The accused person must be informed of the details submitted and which departments may be informed of the proceedings. The accused person must be given the opportunity to correct false factual allegations.
- 19.7. If it is determined that the procedure cannot be sufficiently substantiated with facts, the accused person must not suffer any further consequences. The procedure is not documented in the personnel file.

20. Policy Administration

- 20.1. Responsibility for ensuring this policy remains up-to-date rests with IEA's Financial Director.
- 20.2. Responsibility for the internal reporting tool rests with IEA's Data Protection and Compliance Officer. Any general questions about the IEA Whistleblower Protection Policy can be directed at dataprotection@iea.nl.

21. Approved Policy

- 21.1. This policy was developed by the IEA Board of Directors and approved by IEA's Executive Director on 05 March 2024. This policy may only be amended or changed with the approval of IEA's Executive Director.