



# Mercy Hands for Humanitarian Aid

## Whistleblower Policy

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### **General**

MERCY HANDS Charter, Bylaws, Staff Rules, and BoD Resolutions (hereinafter referred to as the Code) require Board of Directors (BoD) members, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of MERCY HANDS Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each director, volunteer, and employee of MERCY HANDS has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of MERCY HANDS Organization's Code (hereinafter collectively referred to as Concerns).

### **Authority of Audit Committee**

All reported Concerns will be forwarded to the Chairman Board of Directors in accordance with the procedures set forth herein. The Chairman shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.



## **No Retaliation**

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a director or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the directorship position or termination of employment.

## **Reporting Concerns**

Directors, employees and volunteers should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to Chairman Board of Directors. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Chairman Board of Directors. If the Concern was reported verbally to the Chairman Board of Directors, the reporting individual, with assistance from the Chairman, shall reduce the Concern to writing. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chairman.

The Chairman has specific and exclusive responsibility to investigate all Concerns in a timely manner. If the individual cannot reach the Chairman then they can contact the Vice Chairman or the Board Secretary and they shall promptly forward the Concern to the Chairman. If the Chairman is a subject of the Concern then the Concern shall be reported to the Vice Chairman who will be responsible for investigating the Concern and reporting the outcomes of the investigation to the Board.

Contact information for the Chairman, Vice Chairman, and Board Secretary is hereunder:

- 1- Chairman Board of Directors: Dr. Khaldoon Al-Moosawi  
Phone: +1 4055017835  
E-mail: [director@mercyhands.org](mailto:director@mercyhands.org)



2- Vice Chairman: Mr. Ahmed Dhia  
Phone: +964 7901166147  
E-mail: [ahmed.dhia@mercyhands.org](mailto:ahmed.dhia@mercyhands.org)

3- Secretary: Mr. Mohamed A. Fadhil  
Phone: +964 7708628628  
E-mail: [Mohamed.ali@mercyhands.org](mailto:Mohamed.ali@mercyhands.org)

### **Handling of Reported Violations**

The Chairman shall address all reported Concerns. The Chairman shall immediately notify the Board of Directors, the Executive Director, and MEAL Manager of any such report. If the Concern is against a Board member or the Executive Director then the involved Board member or the Executive Director shall not be notified. The Chairman will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

The Executive Administration will promptly investigate all reports and appropriate corrective action will be taken, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern. The Chairman has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

### **Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the Board, volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.



## **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or Board membership. Such conduct may also give rise to other actions, including civil lawsuits.

A handwritten signature in black ink, appearing to be "M. J. No.", is written across the page.

Updated: May 2019