



The American University of Kurdistan Whistleblowing Policy

***Subject to Board Approval**

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I. INTRODUCTION

- A. Authority:** The Board of Trustees (herein referred to as “Board”) at The American University of Kurdistan (herein referred to as “AUK” or “University”) is authorized to establish rules and regulations to govern and operate the University and its programs.
- B. Purpose:** The purpose of this policy is: 1) To encourage AUK employees to report suspected wrongdoing; 2) To reassure employees that they should be able to raise genuine concerns without fear of reprisals; and 3) To provide employees with guidance as to how to raise those concerns.
- C. Scope:** This Policy applies to an individual who is a current AUK employee, including full-time or part-time employees whether fixed-term or temporary.

II. ROLES AND RESPONSIBILITIES

- A. Responsible Executive:** President
- B. Responsible Administrator:** General Counsel
- C. Responsible Office:** Legal Office
- D. Policy Contact:** General Counsel

III. POLICY STATEMENT

AUK recognizes that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include, as a fundamental cornerstone, a mechanism whereby employees can report their concerns freely and without fear of repercussion. This Whistleblowing Policy provides such a mechanism and encourages the reporting of such conduct.

Reporting misconduct is considered a responsibility, not a risk. AUK encourages individuals to report unethical behavior or violations, recognizing that it contributes to creating a respectful and accountable environment.

IV. OBJECTIVES OF THE POLICY

- a) Encourage disclosures of potential misconduct and suspected wrongdoing;
- b) Help deter potential misconduct, in line with AUK’s risk management and governance framework;
- c) Ensure that individuals who disclose potential misconduct and suspected wrongdoing can do so safely, securely, and with confidence that they will be protected and supported;
- d) Ensure that disclosures are dealt with appropriately and on a timely basis; and
- e) Provide transparency around the AUK framework for receiving, handling, and investigating disclosures.

V. WHAT IS WHISTLEBLOWING?

Whistleblowing is when an employee reports certain types of suspected wrongdoing and misconduct. The wrongdoing the employee discloses shall be in the public interest. This means it shall affect others, for example, the general public. The identity of the employee/whistleblower will be protected by this Policy. The employee/whistleblower can raise his/her concern at any time about an incident that happened in the past, is happening now, or believes will happen in the near future.

VI. WHAT MATTERS CAN BE REPORTED UNDER THE POLICY

AUK encourages its employees to report wrongdoing. When blowing the whistle, employees should provide as much information as possible, including details of the potential misconduct, people involved, dates, locations, and if they suspect that additional evidence may exist. Employees are expected to have reasonable grounds to suspect the information they are disclosing is true and accurate from first-hand knowledge. If the information provided does not lead to a conclusion of wrongdoing, then the employee will not be charged with false testimony. However, employees shall not make a report when the employees know is untrue or misleading. Deliberate false reporting will be subject to prosecution in accordance with the Employee Code of Conduct Policy.

Examples of potential misconduct worthy of report include but are not limited to:

- Failure to comply with, or breach of legal or regulatory requirements;
- Breach of AUK policies, standards, and practices;
- Conflict of Interest and Commitment;
- Criminal activity;
- Bribery or corruption;
- Conduct endangering health and safety;
- Dishonest, unethical, or irresponsible behavior;
- Victimization or harassment; and
- Academic or professional malpractice.

VII. DISCLOSURE OR GRIEVANCE

Sometimes an employee believes they are blowing the whistle when, in fact, their complaint is a personal grievance. Employees who disclose under the AUK Whistleblowing Policy should believe that they are acting in the public interest. This specifically means that personal grievances and complaints are not covered by the Whistleblowing Policy. For personal grievances and complaints, employees shall refer to the Employee Grievance Policy.

VIII. HOW TO REPORT A POTENTIAL MISCONDUCT

- a. AUK places the greatest importance on the integrity of its operations and encourages all employees to raise any genuine concerns about malpractice or impropriety. Employees who reasonably suspect the occurrence of misconduct or wrongdoing should report their concerns as soon as possible.
- b. AUK, through a third party, has created a dedicated website (aukfeedback.ngo) for employees to report concerns of potential wrongdoing. All reports of suspected wrongdoing will be directed to the third-party website. Then, the third party communicates the report/s to the General Counsel of Legal Office after scraping all personal identification of the reporting employee.
- c. To report concern/s of potential misconduct, employees need a username and password. The IT Department communicates a communal username and password to employees' AUK email accounts. Employees shall not share the username and password with others.
- d. The General Counsel will review the report received from the third party and determine within seven (7) working days whether the reported concern(s) of potential misconduct fall under the Whistleblowing Policy and are not simply personal grievances or complaints. If the reported concern/s is covered by the Policy, then the General Counsel will communicate the concern/s to the AUK's Executive Committee (AUK President, Vice Presidents of Academic Affairs & Administration and Finance) to initiate a thorough investigation in coordination with the General Counsel.

- e. Any reports of misconduct involving the Legal Office will be reviewed by the Executive Committee, while reports involving the Executive Committee will be reviewed by the Board of Trustees of AUK.
- f. The AUK Executive Committee and General Counsel ensure that all reports of misconduct under this Policy will be dealt with promptly, fairly, and objectively. AUK's response to a report will vary depending on the nature of the report and the amount of information provided.
- g. The Office of the Legal Counsel keeps records of all reported concern/s, documentation of proceedings, and outcome/s of investigations/s.
- h. Where appropriate, the Executive Committee and/or the Office of the Legal Counsel may communicate the outcomes of the investigation with the AUK community and/or to the AUK Board of Trustees.

IX. WHISTLEBLOWER PROTECTION FROM RETALIATION

No employee shall take retaliatory action against any individual for reporting, or causing to be reported, suspected wrongdoing, or for assisting in an authorized investigation of alleged wrongdoing.

Any reporting person who believes that she or he is being retaliated against should contact the Executive Committee immediately so that the University may take timely and appropriate action.

X. POLICY HISTORY

- a. **Approved by:** University Cabinet
- b. **Adopted:** December 15, 2024 - **INTERIM**