Internal Reports Regulations

describing the procedure for reporting violations of law and taking follow-up actions

in the Center for Theoretical Physics of the Polish Academy of Sciences

§ 1
General Provisions

These Regulations define the rules for submitting internal reports of violations of law and ensuring protection for the persons submitting the reports – whistleblowers.

§ 2
Definitions

Whenever these Regulations refer to:

1. Institute – this shall be understood as the Center for Theoretical Physics of the Polish Academy of Sciences;
2. Whistleblower – this shall be understood as a natural person who reports or publicly discloses information about a violation of law obtained in a work-related context, which may include, in particular:
   a) an employee or former employee of the Institute;
   b) a person applying for employment at the Institute who obtained information about a violation of law during the recruitment process or negotiations preceding the conclusion of a contract;
   c) a person performing work under a civil law contract;
   d) a person performing work under the supervision and direction of a contractor, subcontractor, or supplier, including under a civil law contract;
   e) a doctoral student;
   f) a trainee.
3. Employee – this shall be understood as an employee within the meaning of Article 2 of the Act of 26 June 1974 – the Labor Code, and a temporary employee within the meaning of Article 2 point 2 of the Act of 9 July 2003 on the Employment of Temporary Workers;
4. Follow-up action – this shall be understood as action taken by a legal entity or public authority in order to assess the truthfulness of the information contained in the report and to counteract the violation of law that is the subject of the report, in particular by conducting an investigation, initiating an inspection or administrative proceedings, bringing an indictment, taking action to recover financial resources or closing the procedure carried out as part of the internal procedure for reporting violations of law

and taking follow-up action or the procedure for receiving external reports and taking follow-up action;

5. Retaliatory action – this shall be understood as a direct or indirect action or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the whistleblower or causes or may cause unjustified damage to the whistleblower, including unjustified initiation of proceedings against the whistleblower;
6. Information about a violation of the law – this shall be understood as information, including a reasonable suspicion regarding an existing or potential violation of the law that has occurred or is likely to occur in a legal entity in which the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of a contract, works or worked, or in another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
7. Feedback – this shall mean information provided to the whistleblower regarding planned or undertaken follow-up actions and the reasons for such actions;
8. Work context – this shall mean past, present, or future actions related to the performance of work under an employment relationship or other legal relationship constituting the basis for the provision of work or services, or the performance of a function within or for a legal entity, or the performance of service within a legal entity, within which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory actions;
9. Public authority – this shall be understood as the supreme and central bodies of government administration, local bodies of government administration, bodies of local government units, other state bodies and other entities performing public administration tasks by operation of law;
10. Person to whom the report pertains – this shall be understood as a natural person, legal person, or organizational unit without legal personality, to which the law grants legal capacity, identified in the report or public disclosure as the person who committed the violation of the law, or as a person with whom the person who committed the violation of the law is associated;
11. Person assisting in making a report – this shall be understood as an individual who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
12. Person associated with a whistleblower – this shall be understood as an individual who may experience retaliation, including a colleague or the whistleblower's closest relative within the meaning of Article 115 § 11 of the Act of 6 June 1997 - the Penal Code;
13. Legal entity – this shall be understood as a private or public entity;

14. Private entity – this shall be understood as a natural person conducting business activity, a legal person or an organizational unit without legal personality to which the law grants legal capacity, or an employer, if they are not public entities;
15. Public entity – this shall be understood as an entity indicated in Article 3 of the Act of 11 August 2021 on Open Data and the Reuse of Public Sector Information;
16. Public disclosure – this shall be understood as a public disclosure information about a violation of law;
17. Report – this shall be understood as an oral or written internal report or an external report submitted in accordance with the requirements specified in the Act;
18. Internal report – this shall be understood as an oral or written communication about information about a violation of law to a legal entity;
19. External report – this shall be understood as an oral or written communication about information about a violation of law to the Commissioner for Human Rights or a public authority;
20. Team – this shall be understood as a team responsible for reviewing internal reports and conducting explanatory proceedings;
21. Internal reports coordinator – this shall be understood as a person designated and responsible for the implementation and application of the Regulations, reporting directly to the Director of the Institute.

§ 3
Subject of an internal violation of law report

1. The subject of an internal report may be information about a violation of the law, consisting of an act or omission that is unlawful or intended to circumvent the law, concerning:

   1) corruption;

   2) public procurement;

   3) services, products, and financial markets;

   4) counteracting money laundering and terrorism;

   5) product safety and compliance;

   6) transport safety;

   7) environmental protection;

   8) radiological and nuclear safety;

   9) food and animal feed safety;

   10) animal health and welfare;

11) public health;

12) consumer protection;

13) privacy and personal data protection;

14) security of networks and IT systems;

15) financial interests of the National Treasury of the Republic of Poland, local government units, and the European Union;

16) the European Union's internal market, including public law rules on competition and state aid, and corporate taxation;

17) constitutional freedoms and rights of persons and citizens – arising in relationship of an individual with public authorities and unrelated to the areas indicated in points 1-16.

§ 4
Receiving reports from whistleblowers

1. The Institute provides appropriate internal communication channels allowing whistleblowers to promptly and securely report violations.
2. Reports are confidential, and the data contained therein is protected as personal data unless the whistleblower consents to their disclosure in writing.
3. Regardless of consent to disclosure, the whistleblower may consent to the disclosure of their identity in writing.
4. Internal channels for reporting violations include:
    1) Correspondence addressed to the Institute's address with the note "to be delivered personally" to the internal reporting coordinator;
    2) A dedicated email address: naruszenia@cft.edu.pl
       The report should be sent in an encrypted file; the access code should be provided to the internal reporting coordinator in person or in a subsequent email;
    3) Personal, direct report to the internal reporting coordinator.
5. An anonymous report will not be reviewed under the Regulations.
6. To ensure a fair and objective investigation of the matter, the whistleblower should include the following information in the report:

1) Details of the whistleblower and other persons involved in the matter (including any witnesses or persons with whom the whistleblower contacted in a given matter);

2) A concise description of the matter, indicating the relevant facts that will enable the investigation and effective follow-up, in particular any information or evidence confirming the occurrence of the violation;
3) An indication of the violated internal regulations and legal provisions;
4) An indication of the person or organisational unit affected by the violation;
5) An indication of whether the report concerns a past event;
6) The source of the whistleblower's knowledge of the violation;
7) An estimate of the potential losses and risk associated with the matter (if possible);
8) An indication of the preferred method of feedback, ensuring compliance with the principle of confidentiality.

7. If the full information referred to above is not available, the whistleblower should report the information they possess.
8. The report may be submitted using the internal report template provided as Appendix 1 to the Regulations.
9. A whistleblower who is aware of the circumstances constituting the subject of the violation should, to the extend possible, secure supporting evidence and submit it to the Violations Committee or indicate where it is stored.
10. A report referred to in paragraph 5 item 3, is prepated and signed by the internal reporting coordinator and the whistleblower, who has the opportunity to review, amend, and approve the report, which is confirmed by their signature.

§ 5
Processing the case

1. The internal reporting coordinator will confirm receipt of the report to the whistleblower within seven days of its receipt, provided the reporting procedure allows for such confirmation.
2. Along with the confirmation referred to in paragraph 1, the internal reporting coordinator is obligated to notify the whistleblower of their rights and obligations and of the next steps in the proceedings.
3. All reports of violations must be treated with due seriousness and diligence, as well as objectively and confidentially, particularly regarding the data of the whistleblower and the individuals concerned.

4. The investigation process shall be conducted with due respect for the dignity and good name of the individuals involved.
5. During the investigation process, all information contained in the report should be verified and objectively assessed.
6. A person whose negative actions are merely the subject of suspicion cannot be held disciplinary until the investigation process is completed, and any action against such person in connection with the report is prohibited.
7. Violation reports should be processed in the order in which they are received, unless the gravity or nature of the violation warrants prioritization.

§ 5
Whistleblower protection

1. A whistleblower is protected provided that they had reasonable grounds to believe that the information about a violation of law that is the subject of the report was true at the time of reporting and that such information constitutes information about a violation of law.
2. The whistleblower's data is confidential unless the whistleblower consents in writing to its disclosure or the obligation to disclose it arises from mandatory provisions of law.
3. Only the Team has access to the whistleblower's data, which is not authorized to disclose it to third parties.
4. If the work is or is to be performed under an employment relationship, the reporting person may not be treated unfavorably because of the report.
5. Any unfavorable treatment of a whistleblower in connection with an internal report is prohibited, in particular retaliatory actions such as:

    1) refusal to enter into an employment relationship;

    2) termination of an employment relationship or termination without notice;

    3) failure to conclude a fixed-term employment contract after the termination of a trial period employment contract, failure to conclude another fixed-term employment contract, or failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract – if the employee had a reasonable expectation that such a contract would be concluded;

    4) reduction in remuneration;

    5) suspension of promotion or omission from promotion;

    6) omission from the granting of work-related benefits other than remuneration;

7) transferring an employee to a lower position;

8) unfavourable change in the workplace or work schedule;

9) negative performance evaluation or negative performance review;

10) imposition or application of a disciplinary measure;

11) suspension of participation or omission from selection for training to improve professional qualifications;

12) actions aimed at hindering the finding of future employment in a given sector or industry based on an informal or formal sectoral or industry agreement.

7. Any retaliatory actions or actions constituting unfavourable treatment of the whistleblower will be treated by the Institute as a serious violation of the Regulations.

8. Whistleblowers who report in bad faith are not subject to the protection described in the Regulations.

9. Reporting in bad faith is considered to be a report of a violation that did not occur, or providing false or misleading information in the report, if the whistleblower knew at the time of reporting that the violation did not occur or that the information provided by the whistleblower in the report was false or misleading.

10. Obstructing the submission of a report, taking retaliatory action against the whistleblower, violating the obligation to maintain the confidentiality of the whistleblower's data, submitting a false or misleading report may constitute the basis for liability under the provisions of labour law or other applicable legal provisions..

§ 7
Processing internal reports

1. Upon receipt of an internal report, the internal reporting coordinator conducts an initial formal and substantive review and confirms receipt of the report to the whistleblower within 7 days of receiving the internal report. Feedback must be provided to the whistleblower within 3 months of the date of confirmation of receipt of the internal report, or if confirmation of receipt of the internal report is not provided within 3 months of the expiry of 7 days from the date of the internal report, unless the whistleblower failed to provide a contact address to which feedback should be sent.

2. The feedback shall include, in particular, information on planned or undertaken follow-up actions, the identification or non-identification of violations of law, and any measures

that have been or will be implemented in response to identified violations of law. After completing the activities referred to in paragraph 1, the internal reporting coordinator forwards the report to the Team for review.

3. The Team consists of three members appointed by order of the Institute's Director, issued separately for each investigation, at the request of the internal reporting coordinator.
4. A Team member submits a declaration, the template of which is provided in Appendix 2 to the Regulations.
5. The validity of the internal report is verified as part of the investigation, based on applicable regulations and the information obtained, taking into account the type and nature of the report, and subject to the principles of impartiality, due diligence, and confidentiality of identity.
6. At the Team's request, each employee is obligated to provide any necessary information or documents needed to determine all the circumstances of the internal report being considered.
7. Each employee is obligated to cooperate to the extent necessary for the ongoing investigation, in particular to provide any necessary information and appear at the designated time to be heard.
8. The Team may summon the whistleblower to supplement the information and circumstances provided in the internal report.
9. During the investigation, the Team is responsible for collecting the documents needed to determine the validity of the internal report. The Team records the actions taken in the form of a report.
10. Individuals participating in the investigation, regardless of the nature of their participation, are obligated to maintain the confidentiality of all information they learn during the investigation. This obligation of confidentiality continues after the investigation is concluded.
11. After verifying the validity of the internal report and assessing the accuracy of the information about the violation of law contained therein, the investigation concludes with the preparation of a final report:

    1) confirming the accuracy of the information about the violation of law;

2) disconfirming the accuracy of the information about the violation of law.

12. The final report regarding the internal report shall include, in particular, a description of the violation of law, the findings made during the investigation, information regarding the validity of the internal report, and, in the case of valid reports, recommendations for appropriate action towards the person concerned and sets out recommendations to eliminate similar violations of law in the future.
13. After reviewing the final information regarding an internal report, the Director of the Institute decides on actions to eliminate the identified violations of law and prevent their recurrence, including, in particular, actions required by labour law, organizational changes, inspections, or notification of the appropriate authorities.
14. Documentation collected following an accepted internal report:

    1) may not be made available or disseminated in any way, except where the obligation to disclose it arises from legal provisions;

    2) is subject to the protection provided for personal data, which applies to all information contained therein, in particular that poses a risk of disclosing the identity of the reporting person and the person concerned;

    3) to prevent unauthorized access, the documents and electronic data carriers contained therein are stored in a cabinet in a locked office (room), to which only authorized persons have access.
15. Members of the Team and the internal reports coordinator have an authorization to process personal data, the template of which is set out in Appendix 3 to the Regulations.

§ 8
Internal Violations Review Team

1. The Internal Violations Review Team is responsible for reviewing and conducting explanatory proceedings regarding reports submitted by the Infringement coordinator.
2. The Team consists of three members – employees designated in an ordinance of the Institute's Director, issued each time at the request of the internal reporting coordinator after receiving a report from a whistleblower.

3. Each Team member submits a declaration, the template of which is provided in Appendix 3 to the Regulations.
4. The Team elects a chairperson from among its members.
5. The Team is authorised to engage an independent consultant for the purposes of the investigation, if, in the opinion of the Team, the knowledge, experience, and competences of a given person may be necessary to properly consider the report, conduct the investigation, or take follow-up action.
6. The Team member cannot be the person concerned by the report, a direct superior of the whistleblower who submitted the report, or a person directly subordinate to them.
7. Any member of the Team, in the event of circumstances that may impair their impartiality and objectivity in the investigation they have been appointed to conduct, may request the Institute's Director to be excluded. If the request is granted, the Institute's Director will appoint another person to replace the excluded person by internal order..

§ 9
Reports Register

1. The internal reporting coordinator maintains a reports register in accordance with the template specified in Appendix 4 to the Regulations, in which all reports are recorded.
2. The register contains the following information:
    1) Case number;
    2) Subject of the violation;
    3) Personal data of the whistleblower and the person concerned by the report, regardless of their identification;
    4) Contact address of the whistleblower;
    5) Date of the report;
    6) Information on any follow-up actions taken;
    7) Date of case closure.
3. The register is confidential. The Institute is the controller of the data contained in the register.
4. Data in the register are stored for a period of 3 years from the date of receipt of the report.

§ 10

External report to the Commissioner for Human Rights

1. A whistleblower may, in any case, submit an external report to the Commissioner for Human Rights or a public authority, bypassing the procedure set out in these Regulations, in particular when:

   1) the Institute fails to take follow-up action or fails to provide feedback to the whistleblower;

   2) the whistleblower has reasonable grounds to believe that the violation of the law may constitute a direct or obvious threat to the public interest, in particular, there is a risk of irreversible harm;

   3) submitting an internal report would expose the whistleblower to retaliatory action.

2. External reporting without following the procedure set out in these Regulations does not result in the whistleblower being deprived of protection.

§ 11
Final provisions

1. The provisions of these Regulations are subject to review and update at least once every three years by the internal reporting coordinator.
2. In matters not covered by these Regulations, generally applicable provisions shall apply, in particular the Act of 14 June 2024 on the Protection of Whistleblowers.