

REGULATION ON INTERNAL REPORTS

of the Institute of Agrophysics
of the Polish Academy of Sciences
of 25 September 2024

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Chapter I – General Provisions

§ 1

The Regulation on Internal Reports of the Institute of Agrophysics, Polish Academy of Sciences (hereinafter: the Regulation), issued pursuant to Article 24(1) of the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928), establishes the internal procedure for reporting violations of law applicable at the Institute of Agrophysics, Polish Academy of Sciences, including the rules on:

- 1) receiving internal reports;
- 2) taking follow-up actions;
- 3) providing feedback to the whistleblower;
- 4) maintaining the register of internal reports.

§ 2

Whenever the Regulation refers to:

- 5) **follow-up action** – this shall mean the action taken by the Institute to assess the accuracy of the information contained in the report and to counteract the violation of law that is the subject of the report;
- 6) **retaliatory action** – this shall mean any direct or indirect act or omission in a work-related context, caused by the internal report or public disclosure, which violates or may violate the rights of the whistleblower, or causes or may cause unjustified detriment to the whistleblower, including the groundless initiation of proceedings against the whistleblower;
- 7) **information on a violation of law** – this shall mean information, including a reasonable suspicion, concerning an actual or potential violation of law that has occurred or is likely to occur at the Institute, or information concerning an attempt to conceal such a violation;
- 8) **feedback** – this shall mean information transmitted to the whistleblower regarding planned or taken follow-up actions and the reasons for such actions;

- 9) **the Institute** – this shall mean the Institute of Agrophysics, Polish Academy of Sciences, based in Lublin;
- 10) **work-related context** – this shall mean past, current, or future activities connected with 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 at or for the Institute, within the framework of which information on a violation of law was obtained and in which there is a possibility of experiencing retaliatory actions;
- 11) **violation of law** – this shall mean an act or omission that is unlawful or that aims to circumvent the law concerning the areas referred to in Article 3(1) of the Act, as well as additional areas indicated in the Regulation;
- 12) **the person to whom the report relates** – this shall mean a natural person, legal person, or organisational unit without legal personality to whom the law grants legal capacity, identified in the report or public disclosure as a person who has committed a violation of law, or as a person associated with a person who has committed a violation of law;
- 13) **person assisting in making a report** – this shall mean a natural person who assists the whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 14) **person associated with the whistleblower** – this shall mean a natural person who may experience retaliatory actions, including a co-worker or a person close to the whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 – the Penal Code (Journal of Laws of 2024, item 17);
- 15) **employee** – this shall mean an employee within the meaning of the Act of 26 June 1974 – the Labour Code (Journal of Laws of 2023, item 1465, as amended);
- 16) **report-receiving employee** – this shall mean an employee of the Institute authorised in writing by the Director of the Institute to receive internal reports and maintain the register of internal reports;
- 17) **whistleblower** – this shall mean a natural person who reports or publicly discloses information on a violation of law obtained in a work-related context, including: an employee; a person performing work on a basis other than an employment relationship, including on the basis of a civil-law contract; a doctoral student; a trainee; a volunteer; an intern;
- 18) **public disclosure** – this shall mean making information on a violation of law available to the public;
- 19) **authorised employee** – this shall mean an employee of the Institute authorised in writing by the Director of the Institute to take follow-up actions, including the verification of the internal report and further communication with the whistleblower, including requesting additional information and providing the whistleblower with feedback; this function may be performed by the person referred to in point 12, provided that person ensures impartiality;
- 20) **the Act** – this shall mean the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928);
- 21) **a report** – this shall mean an oral or written internal report or an external report, submitted in accordance with the requirements set out in the Act;
- 22) **written report** – this shall mean a report made in paper or electronic form;
- 23) **oral report** – this shall mean a report made by telephone or during a direct meeting organised, at the request of the whistleblower, within 14 days of receipt of such a request;
- 24) **internal report** – this shall mean an oral or written communication of information on a violation of law to the Institute in accordance with the Regulation;

- 25) **external report** – this shall mean an oral or written communication of information on a violation of law to the Commissioner for Human Rights or a public authority.

§ 3

1. The Institute shall provide information on the internal report procedure to persons applying for employment on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of a function, at the commencement of recruitment or pre-contractual negotiations.
2. The information obligation referred to in paragraph 1 shall be fulfilled with respect to doctoral students, trainees, interns, and volunteers no later than on the first day of commencement of education or cooperation with the Institute.

§ 4

3. Internal reports may concern violations of law relating to, among others:
 - 26) corruption;
 - 27) public procurement;
 - 28) prevention of money laundering and terrorist financing;
 - 29) environmental protection;
 - 30) privacy and personal data protection;
 - 31) network and information systems security;
 - 32) financial interests of the State Treasury of the Republic of Poland, units of local government, and the European Union.
4. Under the procedure provided for in the Regulation, reports of violations of internal regulations and procedures in force at the Institute, as well as ethical standards, including the principles of research ethics and integrity, are also permitted.

§ 5

5. No retaliatory actions may be taken against the whistleblower, the person assisting in making the report, or the person associated with the whistleblower.
6. The whistleblower, the person assisting in making the report, and the person associated with the whistleblower shall be afforded protection to the extent and on the principles set out in the Act.
7. The whistleblower shall be afforded the protection provided for in Chapter 2 of the Act from the moment of making the report or public disclosure, provided that the whistleblower had reasonable grounds to believe that the information forming the subject of the report or public disclosure was true at the time of reporting or public disclosure and that it constitutes information on a violation of law.

§ 6

8. The internal report procedure and the processing of personal data related to the receipt of reports shall prevent unauthorised persons from gaining access to the information covered by the report and shall ensure the confidentiality of the identity of the whistleblower, the person to whom the report relates, and any third party indicated in the report. The protection of confidentiality applies to information on the basis of which the identity of such persons can be directly or indirectly determined.
9. Only persons holding a written authorisation from the Director of the Institute may receive and verify internal reports, take follow-up actions, and process the personal data of the persons referred to in paragraph 1. Authorised persons are obliged to maintain confidentiality with respect to the information and personal data they obtain

in the course of receiving, verifying, and following up on internal reports, also after the termination of their employment or other legal relationship within the framework of which they performed that work.

10. Upon receipt of a report, the Institute shall process personal data to the extent necessary for the acceptance of the report or the taking of any potential follow-up action. Personal data that are irrelevant to the handling of the report shall not be collected and, where accidentally collected, shall be deleted without delay. Such personal data shall be deleted within 14 days of it being determined that they are not relevant to the matter.

Chapter II – Receipt of Internal Reports

§ 7

11. An internal report may be made:
 - 33) in writing, in paper form – addressed to: Institute of Agrophysics, Polish Academy of Sciences, ul. Doświadczalna 4, 20-290 Lublin;
 - 34) in writing, in electronic form – sent to the following e-mail address: zgloszenia@ipan.lublin.pl;
 - 35) orally, by telephone – by calling: +48 81 744 50 61 ext. 106;
 - 36) orally, during a direct meeting at the Institute's premises – such a meeting shall be organised, at the request of the whistleblower, within 14 days of the date on which the request was submitted.
12. An internal report should contain:
 - 37) personal data of the whistleblower and the person to whom the report relates;
 - 38) contact details of the whistleblower, as referred to in § 8(2) of the Regulation;
 - 39) the most detailed possible description of the reported violation of law, including its date and location;
 - 40) information as to whether the whistleblower consents to the disclosure of their identity;
 - 41) the whistleblower's signature (not applicable to oral reports).

§ 8

13. An internal report enables the identification of the whistleblower. The Institute does not accept anonymous reports.
14. In order to enable the Institute to confirm to the whistleblower that the report has been received and to provide feedback, an internal report should indicate a correspondence address or e-mail address to which such information should be sent.
15. The absence of a correspondence address or e-mail address in the report releases the Institute from the obligation to transmit the information referred to in paragraph 2, but does not affect the obligation of the Institute to take follow-up actions.

§ 9

The report-receiving employee shall:

- 42) register the report in the register of internal reports referred to in Chapter V of the Regulation;
- 43) document an oral report, with the consent of the whistleblower, in one of the forms indicated in Article 26(3–6) of the Act;
- 44) confirm to the whistleblower that the report has been received, within 7 days of the date of its receipt, unless the whistleblower has not provided a contact address to which such confirmation should be sent;

- 45) carry out a preliminary verification of the report, consisting in determining whether the report concerns information on a violation of law and – where necessary – identifying the employee of the Institute authorised to take follow-up actions as referred to in § 12;
- 46) be responsible for further communication with the whistleblower, including requesting additional information and providing the whistleblower with feedback, unless such communication is impossible due to the whistleblower's failure to provide a contact address;
- 47) take, with due diligence, the appropriate follow-up actions specified in the Regulation.

§ 10

- 16. The report-receiving employee shall refrain from taking follow-up actions if the report does not concern information on a violation of law, or if an internal report concerning a matter that is already the subject of a previous report does not contain any material new information on violations compared to the earlier internal report. A relevant annotation shall be placed in the register of internal reports referred to in Chapter V of the Regulation.
- 17. The report-receiving employee shall inform the whistleblower of the decision to refrain from taking follow-up actions in the situations specified in paragraph 1, transmitting the findings of the report verification.

Chapter III – Follow-up Actions

§ 11

- 18. If the report concerns information on a violation of law as indicated in the Regulation, the report-receiving employee shall independently carry out the follow-up actions specified in § 12(1–4), or shall forward the report to the employee authorised to take follow-up actions in the relevant area of the Institute's operations.
- 19. Prior to forwarding an internal report enabling the identification of the whistleblower to the authorised employee, the report-receiving employee shall anonymise the whistleblower's data, unless such data may be of significance to the matter that is the subject of the report.

§ 12

The authorised employee to whom the report is forwarded in accordance with § 11 shall promptly take follow-up actions, consisting of:

- 48) verifying the internal report and assessing the credibility of the allegations contained therein;
- 49) where appropriate, requesting from the whistleblower – through the report-receiving employee – additional information concerning the report;
- 50) where appropriate, requesting from the person to whom the report relates – through the report-receiving employee – information and documents, for the purpose of verifying the allegations contained in the report;
- 51) proposing the taking of appropriate actions, including corrective measures, in the event of positive verification of the content of the report;
- 52) informing the report-receiving employee in writing or electronically of the results of the explanatory proceedings within 1 month of the authorised employee's receipt of the report.

§ 13

Upon completion of the explanatory proceedings, the report-receiving employee shall:

- 53) promptly inform the Director of the Institute of the results of the proceedings;
- 54) where violations are found: promptly inform the Director of the Institute whether there is a need to file notifications with the relevant public authorities;
- 55) where violations are found: request from the organisational units or employees of the Institute that appropriate actions be taken to remedy the identified deficiencies indicated in the report.

Chapter IV – Feedback

§ 14

Upon completion of the explanatory proceedings, the report-receiving employee shall, no later than 3 months from the confirmation of receipt of the report or, where no confirmation has been sent to the whistleblower, 3 months from the expiry of 7 days from the date of the report, transmit to the whistleblower feedback on:

- 56) whether a violation was found or not found;
- 57) any corrective measures taken in response to a confirmed violation.

Chapter V – Register of Internal Reports

§ 15

- 20. The report-receiving employee shall maintain the register of internal reports.
- 21. Entries in the register of internal reports shall be made on the basis of the internal report, and shall include the following data:
 - 58) case number;
 - 59) subject matter of the violation of law;
 - 60) personal data of the whistleblower and the person to whom the report relates, to the extent necessary for their identification;
 - 61) contact address of the whistleblower;
 - 62) date of the internal report;
 - 63) information on follow-up actions taken;
 - 64) date of closure of the case.
- 22. Personal data and other information in the register of internal reports shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after the conclusion of proceedings initiated by those actions.
- 23. The Institute is the controller of personal data collected in the register of internal reports.

Chapter VI – Procedure for External Reports

§ 16

- 24. The procedure for making external reports is governed by Articles 30–50 of the Act.
- 25. A whistleblower may make an external report without having previously made an internal report.
- 26. External reports are received by the Commissioner for Human Rights or a public authority.
- 27. Public authorities comprise the supreme and central bodies of the government administration, local government administration bodies, bodies of local government units, other state bodies, and other entities performing public administration tasks by

virtue of law, competent to take follow-up actions in the areas referred to in Article 3(1) of the Act.

28. Where a violation of law can be effectively addressed within the organisational structure of the Institute, the whistleblower is encouraged to make an internal report.
29. Making an external report without following the procedure set out in the Regulation shall not deprive the whistleblower of the protection provided for in the Act.

Chapter VII – Final Provisions

§ 17

In matters not regulated by the Regulation, the provisions of the Act and other generally applicable provisions of law shall apply.

§ 18

30. The Regulation was established in consultation with the workplace trade union organisation, i.e. in accordance with the procedure provided for in Article 24(3)(1) of the Act.
31. The Regulation shall enter into force 7 days after the date on which it is brought to the attention of persons performing work in the manner customary at the Institute.
32. The Regulation shall be made available on the Institute's Public Information Bulletin (BIP) website, on the notice board in the Main Building, and shall be sent electronically to employees and doctoral students.

DIRECTOR

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