
 <b>BUDAPESTI CORVINUS EGYETEM</b>	<b>PRESIDENTIAL COMMITTEE PROVISIONS</b>	<b>18/2023.</b> Version number: <b>01.</b>
<b>ON INTERNAL WHISTLEBLOWING</b>		


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### **Purpose of the provisions**


#### **1. §**

- (1) Corvinus University of Budapest (hereinafter: University) operates an internal whistleblowing system pursuant to Act XXV of 2023 on complaints, disclosures in public interest, and rules on reporting abuses.
- (2) The management of the University declares that lawful conduct and conduct free of misuse are part of the University's culture. The University expects all staff members and all other University citizens to uphold the shared values of lawful conduct.
- (3) The purpose of the provisions of the Presidential Committee on internal whistleblowing (hereinafter: Provisions) is to enable University staff members and contract partners to feel free to raise concerns if they become aware of any unlawful or suspected unlawful action, nonaction and/or other misuse.
- (4) The Provisions also aim to lay down the general principles of the functioning of the internal whistleblowing system of the University, to define its organisational framework, the procedures for making whistleblower reports, the conduct of investigations of such reports, the rules for document management and data processing, and to comply with the requirements of the Complaints Act.
- (5) These Provisions are adopted by the Presidential Committee pursuant to paragraph g) of subsection (3) of Section 11 of the Organisational and Operational Procedures (hereinafter: OOP).

### **Scope of the Provisions**

#### **2. §**

- (1) These Provisions and all its annexes constitute a single internal regulatory document established under the OPP and are binding.
- (2) These Provisions apply to reports of unlawful or suspected unlawful actions, nonactions and/or other misuse.
- (3) If irregular or suspected irregular conduct is reported which does not constitute an unlawful or suspected unlawful action, nonaction and/or other misuse under the Complaints Act, it is not covered by these Provisions but shall be investigated under the internal regulatory document applicable to that type of irregularity.
- (4) These Provisions apply to all the activities of the University carried out in accordance with its Founding Charter and/or its Organisational and Operational Procedures.
- (5) The personal scope of these Provisions covers all staff members and other employees, and any other persons who are subject to the University's internal regulatory documents or who are required to comply with these Provisions under a contract with the University.
- (6) These Provisions apply to the University's registered seat and all its establishments.
- (7) No derogation from these Provisions may be made without the prior authorisation of the Presidential Committee. This may be done in exceptional cases, in particular in the event

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of involvement or long-term absence, without prejudice to the law, and solely in order to ensure or better ensure compliance with the requirement of impartiality. The reason for the derogation shall be explained, it must be specified precisely which paragraph of the Provisions may be derogated from and for what case/duration, and which rule should be applied instead. The derogation shall be formalised in a resolution of the Presidential Committee.

### **Related documents**

#### **3. §**

- (1) Related legislation and internal regulatory documents:
- a) Act XXV of 2023 on complaints, disclosures in public interest, and rules on reporting abuses (hereinafter: Complaints Act),
  - b) Act CCIV of 2011 on National Higher Education (hereinafter referred to under the Hungarian abbreviation: Nftv),
  - c) Organisational and Operational Procedures,
  - d) Provisions of the Presidential Committee on data processing procedures,
  - e) Document Management Regulation,

### **Definitions**


#### **4. §**

- (1) For the purposes of these Provisions:
- a) whistleblower: a person who has made a report to an internal whistleblowing system,
  - b) person subject to a whistleblowing report (also known as person subject to a complaint): the person whose unlawful or suspected unlawful action, nonaction and/or other misuse gave rise to the report, on the basis of which the whistleblower made a report in the internal whistleblowing system,
  - c) investigators: the whistleblower protection lawyer and/or any additional external experts he or she may involve.
- (2) In other respects, the provisions of the Complaints Act shall apply with regard to the definitions of the Provisions.

### **Operating the internal whistleblowing system**

#### **5. §**

- (1) The University's internal whistleblowing system is operated and internal whistleblowing reports are investigated by an external organisation appointed by the University for this purpose (whistleblower protection lawyer and/or any additional external expert(s), hereinafter collectively: Whistleblowing Expert).


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- (2) Name and address of the whistleblower protection lawyer: dr. Péter Czifra (Czifra & Neményi Law Office, 1037 Budapest, Montevideo u. 3/A.)
- (3) The whistleblower protection lawyer may also involve other external expert(s) in the performance of his duties under these Provisions.

### **Principles**


#### **6. §**

- (1) The University's community does not tolerate fraud, corruption and/or other illegal or suspected illegal actions or nonactions in its operations, or other misuse. This includes the need to investigate all lawful and compliant whistleblowing reports that raise the possibility that any of the above situations may have occurred, and the expectation that the investigation of the case will result in the appropriate treatment and/or legal action taking place, if necessary.
- (2) The University website, with the assistance of the Whistleblowing Expert where necessary, provides clear and easily accessible information on the functioning of the internal whistleblowing system, the whistleblowing procedure and the whistleblowing system and procedure under the Complaints Act.
- (3) The University is committed to investigating promptly, thoroughly and fully, with the assistance of the Whistleblowing Expert, any unlawful or suspected unlawful actions or nonactions as well as other misuse of internal controls and any deficiencies in those internal controls. The Whistleblowing Expert shall investigate all the facts of the case, clarify the identity of the person(s) concerned by the report and the person(s) responsible, and propose appropriate action(s). Investigators shall therefore be given full, free and unrestricted access to carry out the necessary tasks within the framework of the legal provisions in force. In this context, they shall in particular have access to databases, documents, witnesses and the necessary regulatory documents. All executives are responsible for ensuring that they and/or the staff members reporting to them support the investigation in a time and manner determined by the investigators. The Whistleblowing Expert shall draw the attention of the person requested to the fact that they are bound by confidentiality in relation to the request, which covers the fact of the request and all its elements. This confidentiality does not extend to any appeals and/or other legal proceedings inside or outside the University where the person providing the information is acting in defence of his or her own rights or legitimate interests. However, the rules on the processing of personal data and the protection of moral rights shall be respected in such cases as well.
- (4) The impartiality and independence of the investigators shall be preserved at all times, for which each university executive is personally responsible, including for the organisational unit under his or her leadership. A key responsibility of the Presidential Committee is to ensure the impartiality and independence of the investigators. However, investigators are also responsible for maintaining their own independence and impartiality. In clarifying the facts, identifying the person(s) concerned and the person(s) responsible and

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determining the proposed action, they may not accept instructions or influence from anyone.

- (5) Reviews shall comply at all times with the requirements of applicable laws, including, for example, laws on the protection of personal data, and internal provisions and regulations. The relevant legal requirements shall also be reflected in the investigation of reports and in the necessary actions taken.
- (6) Persons who report in good faith potentially unlawful actions and nonactions or misuse shall not be sanctioned. The employer of the whistleblower is responsible for this.
- (7) There is a possibility that the allegations in the whistleblowing report are the result of misunderstanding, misinterpretation of the facts or, worse, deliberately false accusations. These allegations may have a negative impact on the reputation or career of the person subject to the complaint. Consequently, the procedure shall in all cases be carried out bearing in mind the presumption of innocence and in strict compliance with the legislation and internal regulatory documents on the protection of moral rights and the processing of personal data.
- (8) The rights in these Provisions shall be exercised in good faith and in accordance with the objectives set out in the preamble to the Complaints Act. If the whistleblowing report is found to constitute a misuse of rights, the investigation of the complaint may be refused. This may be done in particular, but not exclusively, if the misuse of rights damages or risks damaging the reputation and/or legitimate economic interests of the University, or damages or risks damaging the moral rights or legitimate interests of the University's staff members and/or students. If the procedure reveals that the whistleblower has communicated false information in bad faith, with intent to deceive, the employer may decide to take legal action.
- (9) Each step of the investigation, including any hearings, shall take place within the time limits set by the law (in particular the Complaints Act).
- (10) Each step in the investigation of the whistleblowing report shall be recorded in writing in the chronological order of the investigation in order to allow for full verification of the outcome of the investigation. All documents generated shall bear the name and signature of the author and shall be archived in a traceable manner. The exception to this rule is communication by email, where the signature may be omitted, but the email shall clearly indicate when, by whom and in what capacity it was sent, and the emailed documents shall be filed in the same way as paper documents.
- (11) Only those persons whose involvement is deemed necessary by the investigators for the conduct of the investigation in accordance with these Provisions, and only to the extent necessary, may be informed of the whistleblowing report and of the investigation prior to its completion.

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## **The whistleblowing report**

### **Contents of the whistleblowing report**

#### **7. §**

- (1) The University's internal whistleblowing system may be used to report information about unlawful or suspected unlawful actions, nonactions and/or other misuse.
- (2) In order to evaluate whistleblowing reports and to conduct effective and complete investigations, the following information should be provided, where possible:
  - a) certain personal data of the whistleblower (name, address, email address or telephone number),
  - b) identification of the misuse that has occurred, is occurring or is likely to occur in the future,
  - c) data essential for the identification of the natural or legal person(s) and/or other entity(ies) subject to the complaint,
  - d) a description of the reported misuse, as specific and detailed as possible, including all relevant facts (e.g. location, date and time, act, person(s) involved, what was done, how and for what purpose),
  - e) which circumstances give rise to a suspicion that misuse has occurred or is likely to occur,
  - f) how the whistleblower became aware of the misuse,
  - g) the documents, information, evidence and/or data available to the whistleblower to prove the case and/or their whereabouts,
  - h) identification of the persons who may have knowledge of, or may testify to, in particular the event or action reported and its circumstances,
  - i) whether the whistleblower informed anyone else about the reported event or action, and if so, whom and when,
  - j) if the event or act reported has caused damage or is likely to cause damage, the estimated amount of the damage.
- (3) The whistleblower protection lawyer shall record the fact and brief content of the whistleblowing and shall keep a record of the whistleblowing reports, in compliance with data protection regulations. In the record, the personal data of the whistleblower shall be kept separately and not accessible to others.

## **Whistleblowers**

#### **8. §**

- (1) The following may make a whistleblowing report in the internal whistleblowing system:
  - a) any person employed by the University, such as persons employed under an employment contract or other legal relationship aimed at work (e.g., under a teaching



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contract, other external lecturers' engagement contracts or student employment contracts) (hereinafter collectively: employee),


- b) employees whose employment with the University has terminated,
- c) any person who wishes to establish an employment relationship with the University (job applicant) and for whom the procedure for establishing such a relationship has started, i.e. any person who has submitted an application in response to a call for applications launched by the University or, in the absence of a call for applications, any person with whom the Head of HR has formally started negotiations,
- d) private entrepreneurs and sole proprietorships, if they have a contract with the University,
- e) any person exercising ownership rights in respect of the University and any person belonging to the administrative, management or supervisory body of the University, i.e. the Board of Trustees of the Maintainer, members of the Board of Trustees, the Supervisory Board and the bankruptcy administrator,
- f) any person who is under the supervision and control of a contractor, subcontractor, supplier and/or agent who has commenced a procedure for entering into a contractual relationship with the University, or who is or was in such a contractual relationship,
- g) interns and volunteers carrying out activities at the University,
- h) any person who wishes to enter into a legal relationship or a contract with the University as referred to in paragraphs d), e) or f), and for whom the procedure for entering into such a legal relationship or contract has started, and
- i) any person whose legal relationship or contract with the University as referred to in paragraphs d), e) or f) has terminated.

**Submitting whistleblowing reports**

**9. §**

- (1) Whistleblowing reports can be submitted in writing.
- (2) The whistleblower may report in writing, either by sending an email to the email address [bejelentes.corvinus@abtlegal.hu](mailto:bejelentes.corvinus@abtlegal.hu), which is set up to receive internal whistleblowing reports, or by post (to Dr. Péter Czifra, Czifra & Neményi Law Office, 1037 Budapest, Montevideo u. 3/A). The email address should be operated in such a way that it sends a confirmation of the receipt of the email
- (3) A whistleblowing report may also be made anonymously, and in such cases the whistleblower protection lawyer and the University's organisational units concerned will make every effort to ensure that the whistleblower cannot be identified. However, even in the event of an anonymous whistleblowing report, it is advisable that at least some non-identifiable contact information of the whistleblower (e.g. an email address that does not contain personal data) is made known to the whistleblower protection lawyer to facilitate the efficient conduct of the investigation, to request further information and to provide the possibility for feedback. In order to obtain the contact details, the whistleblower



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protection lawyer will first attempt to contact the whistleblower. If this is unsuccessful, the whistleblower protection lawyer will contact the University to see if it can provide any information. In the light of the outcome of the enquiries, the whistleblower protection lawyer shall consider whether the investigation may be conducted in such a manner pursuant to 11. §(10)a).

- (4) The University will not attempt to identify the whistleblower in any way, however, it is important to note that two-way communication during a non-anonymous whistleblowing process helps the investigation to proceed efficiently and allows the whistleblower to provide additional information and to monitor the process and outcome of the investigation. In the event of anonymous whistleblowing, the impossibility of requesting further information from the whistleblower may prevent the investigation of the whistleblowing report.

**Receipt of the whistleblowing report, acknowledgement in case of a written complaint, registration of the whistleblowing report**

**10. §**

- (1) In the case of a written whistleblowing report, the date of receipt of the report is the date of receipt of the confirmation of the receipt of the electronic mail (email) containing the report by the recipient at the email address of the whistleblower, if the email has been sent to the email address [bejelentes.corvinus@abtlegal.hu](mailto:bejelentes.corvinus@abtlegal.hu) set up to receive internal whistleblowing reports. If the sender does not receive the confirmation for any reason, there is a presumption of receipt. In this case, the Whistleblowing Expert shall demonstrate that receipt did not take place despite the presumption.
- (2) If a whistleblowing report contains contact details, the whistleblower protection lawyer will first assess whether it can be classified as a report indicating (suspected) misuse (hereinafter: whistleblowing report) or as other type of report (e.g. complaint or process improvement suggestion). In both cases, the whistleblower protection lawyer shall, within seven (7) days of the receipt of the written whistleblowing report, send a confirmation email to the whistleblower from the above email address set up to receive internal whistleblowing reports, informing the whistleblower of the acceptance of the whistleblowing report, the consequences of whistleblowing in bad faith, the procedural rules governing the investigation of the whistleblowing report, the confidentiality of the whistleblower's identity and the general data processing rules.
- (3) If the whistleblowing report does not contain contact details, the whistleblower protection lawyer shall act in accordance with 9. §(3).
- (4) The whistleblowing report received shall be registered by the whistleblower protection lawyer in accordance with these Provisions.

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## Investigation of whistleblowing reports

### General investigation rules

#### 11. §

- (1) The whistleblower protection lawyer and/or any external expert he or she may involve is authorised to investigate the whistleblowing report. The whistleblower protection lawyer may involve competent university executives and/or other employees in the investigation of a whistleblowing report, as determined by the whistleblower protection lawyer.
- (2) The whistleblower protection lawyer shall conduct the investigation in accordance with the rules laid down in these Provisions.
- (3) The whistleblowing report shall be investigated promptly, but no later than thirty (30) days of the receipt of the whistleblowing report. In particularly justified cases, the whistleblower protection lawyer may, while informing the whistleblower, extend the time limit for the investigation of a whistleblowing report. In the latter case, the whistleblower protection lawyer shall inform the whistleblower of the expected date of the conclusion of the investigation and the reasons for the extension of the investigation. The investigation of a whistleblowing report shall not exceed three (3) months in the event of an extension. Within this timeframe, the Whistleblowing Expert shall, in examining the whistleblowing report, assess the relevance of the circumstances set out in the whistleblowing report and identify and record in writing the facts necessary to determine any further action.
- (4) Unless otherwise provided by law, the identity of the whistleblower may not be disclosed to third parties during or after the investigation.
- (5) In accordance with the requirement of due process, it should be ensured that the person subject to the whistleblowing can express his or her views on the whistleblowing through legal representation and that he or she can provide evidence in support of those views.
- (6) The person(s) subject to a whistleblowing report shall be informed in detail about the whistleblowing report, his or her rights regarding the protection of his or her personal data and the rules on the processing of his or her data at the start of the investigation. Witnesses named in the whistleblowing report as well as those who may have material information about the contents of the report shall also be informed in writing of the report to the extent justified and necessary by the investigation, of their rights under data protection legislation and of the rules on the processing of their data. The information is provided by the whistleblower protection lawyer.
- (7) In exceptional and duly justified cases, the person(s) subject to a whistleblowing report and witnesses may be informed at a later stage, if immediate information would frustrate the investigation of the report and/or jeopardise its effective conduct.
- (8) No information relating to the identity of the whistleblower and/or from which the identity of the whistleblower can be inferred shall be disclosed to the person(s) subject to the whistleblowing report or to witnesses.
- (9) A whistleblowing report is considered lawful if:



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- a) the whistleblower has made his or her report in one of the ways provided for in 9. § of these Provisions and in accordance with the rules laid down in these Provisions and in the Complaints Act,
  - b) the whistleblower has acquired the information reported concerning the circumstances to which the whistleblowing report relates in the context of his or her work-related activities, and
  - c) the whistleblower had reasonable grounds for presuming that the information reported concerning the circumstances covered by the whistleblowing report was true at the time of making the report.
- (10) The investigation of a whistleblowing report may be waived if:
- a) the whistleblowing report has been made by an unidentifiable whistleblower or has been made anonymously and the whistleblowing report does not contain sufficient information to investigate it,
  - b) the whistleblowing report has not been made by the person designated as authorised to do so in 8. § of these Provisions,
  - c) the whistleblowing report is a repeated whistleblowing report by the same whistleblower with the same content as the previous report,
  - d) the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the person(s) subject to the whistleblowing report as a result of the investigation of the report,
- (11) The Whistleblowing Expert shall inform the whistleblower in writing without delay of the non-acceptance of the whistleblowing report and of the reasons for the non-acceptance.
- (12) If the whistleblowing report has not been anonymous and the whistleblower protection lawyer considers that not all the necessary material information (in particular the information specified in 7. §(2)) is available for the primary assessment of the report, he or she shall call upon the whistleblower in writing to complete the report. In this notice, the whistleblower protection lawyer shall indicate what additional circumstances are necessary to make a primary assessment of the whistleblowing report.

**Primary assessment of the whistleblowing report and conduct of the investigation**

**12. §**


- (1) The whistleblower protection lawyer shall carry out a primary assessment of all whistleblowing reports, even if, despite a request to complete the report, not all the information necessary for a substantive assessment of the report is available.
- (2) The whistleblower protection lawyer shall inform the Legal, Administrative and Regulatory Services (hereinafter: LARS) of the outcome of the primary assessment pursuant to the preceding paragraph, together with his or her proposal for further action, by sending an extract of the whistleblowing report, not containing any data that would allow the identification of the whistleblower, to the LARS for submission to the



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Presidential Committee, unless the whistleblower has given his or her prior written consent to the transmission of his or her personal data.

- (3) If the whistleblower protection lawyer, during the primary assessment, has classified the report as a whistleblowing report and recommends that it be investigated, the Presidential Committee shall decide by resolution to open an investigation. If the whistleblower protection lawyer's primary assessment is that the whistleblowing report does not contain any misuse or that the whistleblowing report does not contain all the information necessary for a substantive assessment, the Presidential Committee shall, on the basis of the whistleblower protection lawyer's recommendation to that effect, close the procedure or divert the report to another process (e.g. complaint handling, ethics procedure).
- (4) The whistleblower protection lawyer shall inform the whistleblower of the result of the decision pursuant to the previous paragraph using one of the contact details available.
- (5) If a whistleblowing report contains material information relating to misuse in connection with the operation of the University, and the Presidential Committee decides to initiate an investigation on the recommendation of the whistleblower protection lawyer, the whistleblower protection lawyer shall conduct an investigation of the merits of the report.
- (6) The investigation and action to be taken shall be carried out only in compliance with the legal obligations and the provisions of these Provisions.
- (7) In conducting the investigation, the whistleblower protection lawyer shall endeavour to obtain all facts, data and information that will facilitate an objective and well-founded decision, and shall involve in the investigation all external experts, competent university executives and other employees whose expertise is necessary for the effective conduct of the investigation. If deficiencies or irregularities are detected and/or, in particular, criminal offences are suspected, particular attention shall be paid to ensuring that the data and findings recorded are suitable for assessing and qualifying the offence and determining liability and the person(s) liable.
- (8) In investigating a whistleblowing report, the whistleblower protection lawyer shall assess the relevance of the circumstances set out in the report. To this end, the whistleblower protection lawyer has the right to contact the whistleblower and may ask him or her to supplement or clarify the whistleblowing report, to clarify the facts and to provide additional information. In order to assist the investigation, the whistleblower shall endeavour to ensure that the circumstances of the conduct or omission giving rise to the report can be accurately established.
- (9) The whistleblower protection lawyer has the right to request information from the person(s) subject to the whistleblowing report in order to check the relevance of the circumstances set out in the whistleblowing report and to prepare or supplement the investigation report, subject to the confidentiality obligation set out in 6. §(3), (i.e. the person(s) whose conduct or omission gave rise to the whistleblowing report and/or the person(s) who may have material information on the content of the whistleblowing report). The request for information may in particular be for testimony, statements, expert opinions, documentary evidence, other data (e.g. personal and non-personal data stored

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in databases of employees and students). Also in these cases, the collection of data may only and exclusively be directed to legally obtained data, such as official registers, databases, etc., in compliance with the applicable legislation, in particular but not limited to the legislation governing data protection.

- (10) The whistleblower protection lawyer shall keep a record of the circumstances of the request for information and of the information and answers provided by the person concerned.
- (11) If the whistleblowing report does not identify any circumstances suggesting misuse, but otherwise constitutes a complaint about the University or its operations, the whistleblower protection lawyer will inform the LARS. If criminal prosecution is warranted on the basis of the whistleblowing report, the Head of Legal Affairs shall take all necessary steps to report the matter to the authorities on the basis of the recommendation of the whistleblower protection lawyer to that effect. If it is determined that the subject matter of the whistleblowing report does not constitute misuse but does constitute an ethics issue, the whistleblower protection lawyer shall promptly forward the report to the LARS for ethics proceedings.
- (12) The investigation should also be conducted in accordance with the principle of data economy and other information economy, i.e. only the most necessary persons should be involved in the investigation in any capacity and only the most necessary information should be disclosed about the whistleblowing report.
- (13) Any person subject to the whistleblowing report may not take part in an investigation based on the whistleblowing report. If the whistleblowing report concerns a competent executive or additional employee who is to be contacted by the whistleblower protection lawyer for the purpose of involvement in the investigation, the Chancellor shall participate in the investigation procedure in their place. In the event of the Chancellor being involved, the President shall act, and in the event of the President being involved, the person designated by the Maintainer shall act.

### **Results of the investigation, investigation report, remedies**


#### **13. §**

- (1) The whistleblower protection lawyer shall draw up an investigation report on the facts established during the investigation and on the outcome of the investigation. The investigation report summarises the findings and makes recommendations for possible further action, sanctions (e.g. labour law action, criminal prosecution) and, if necessary, the establishment of additional checkpoints in the control process. The investigation report, together with its annexes as necessary, shall record the conduct of the proceedings as well as the details and the information discovered in a form suitable to demonstrate the facts and support the proposal made.
- (2) The decision on the inspection report, as referred to in subsection (3), shall also include a decision on the measure(s) proposed in the report and the designation of the person(s) responsible for their implementation.



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- (3) The whistleblower protection lawyer shall submit the draft report, together with any necessary annexes, to the executive responsible for the subject matter of the investigation for his or her opinion without delay after completing the draft report, but no later than two (2) working days, and shall consult with him or her. If necessary to take a decision on the report, other executives with competence should be involved, in particular the Head of HR, the Head of Legal Affairs and the Head of Economic Law, Procurement and Labour Law Services, which shall be decided by the executive responsible for the subject matter of the investigation. If the executive responsible for the subject matter of the investigation, and, where relevant, after considering the views of the other responsible executives involved, agrees, he or she shall decide together with the whistleblower protection lawyer on the acceptance of the investigation report and both shall sign it. If, in the course of the consultations, the executive responsible for the subject matter of the investigation fails to reach a common understanding with the whistleblower protection lawyer and the other responsible executives involved in the consultations, the draft report shall be escalated to the Presidential Committee for decision. If there is agreement, the Presidential Committee shall decide, together with the whistleblower protection lawyer, whether to adopt the investigation report. In this case, the whistleblower protection lawyer and the President of the Presidential Committee shall sign the investigation report. In case of disagreement, the decision on the investigation report shall be taken by the Presidential Committee.
- (4) The executive responsible for the subject matter of the investigation shall perform the tasks set out in the report, as set out in the decision and in accordance with the requirements of the relevant internal regulations, and shall carry out a primary assessment of the risks to the integrity of the organisation, at least in terms of impact and likelihood, reported or identified during the investigation of the case, and, where appropriate, propose changes and improvements to the related controls.
- (5) The report shall be communicated to the person subject to the complaint and to the person exercising employer's rights at the same time as the whistleblower.
- (6) The Whistleblowing Expert shall inform the whistleblower in writing of the report and, as part of it, of the measures taken or planned within the time limit set out in 11. §(3), at the contact details provided by the whistleblower. Written information may be waived if the whistleblower has been informed orally and has taken note of the information. In this case, this oral information shall be recorded in writing.
- (7) The whistleblower protection lawyer may not provide information about the identity of the witnesses or the person(s) subject to the whistleblowing report, the specific content of their testimony or the documents used in the case, or whether legal sanctions have been applied. The whistleblower may be informed of the general actions taken to investigate the whistleblowing report and whether any misuse has been detected.
- (8) The investigation report, if it has not been submitted to the Presidential Committee for approval or if the whistleblower protection lawyer and/or the responsible executive deems it necessary in view of the seriousness of the case, shall be communicated to the Presidential Committee within fifteen (15) days.

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- (9) The Presidential Committee shall ensure that the Maintainer is informed in justified cases.
- (10) There shall be no appeal against the report within the University.

### **Protection of whistleblowers and persons subject to whistleblowing reports**


#### **14. §**

- (1) The University shall do its utmost to ensure that whistleblowers are adequately protected in connection with lawful whistleblowing. Whistleblowers shall not be subject to any adverse action in respect of their lawful whistleblowing, in particular, but not limited to, dismissal, reduction of pay, denial of training, negative performance appraisal or job reference, disciplinary action, reprimand, financial sanctions, coercion, intimidation, harassment, discrimination, adverse or unfair treatment.
- (2) The University shall strictly and consistently apply the presumption of innocence to all persons subject to whistleblowing and shall expect all University staff members and all other University citizens, including those who are not involved in the investigation, to do the same. In this context, the University shall protect the moral rights and personal data of the persons subject to whistleblowing.

### **Data processing related to internal whistleblowing**

#### **15. §**

- (1) In the operation of the internal whistleblowing system, the personal data of:
- a) the whistleblower,
  - b) persons subject to whistleblowing, and
  - c) persons who could have material information concerning the whistleblowing report,
- that are essential for the investigation of the whistleblowing report may be processed only for the purpose of investigating the whistleblowing report and remedying or stopping the conduct that is the subject of the report and may be known only to the investigators.
- (2) Personal data not covered by subsection (1) shall be deleted without delay from the data processed under the internal whistleblowing system.
- (3) Where the whistleblowing report concerns a natural person, in exercising his or her right of information and access under the regulations on the protection of personal data, the personal data of the whistleblower shall not be disclosed to any person requesting information.
- (4) Data processed in the context of the internal whistleblowing system may only be transferred to a third country or an international organisation if the recipient of the transfer has made the legal commitment to comply with the rules on whistleblowing set out in the Complaints Act and subject to the provisions on the protection of personal data.
- (5) More information on the processing of personal data in connection with internal whistleblowing is available in the University's Data Processing Notice on the University's website.

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### **Document management related to internal whistleblowing**

#### **16. §**

- (1) The University's management of documents related to internal whistleblowing is governed by the internal regulatory document on document management.

### **Final provisions**

#### **17. §**

- (1) <sup>1</sup>This Regulation shall enter into force on 22 August 2023 and shall remain in force until 31 December 2024.

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<sup>1</sup> Amended by: Resolution No. ET-162/2023. (6 December). In force as of 1st January 2024.