

## 6.800

# REGULATION REGARDING THE LAW ON THE PROTECTION OF PERSONS REPORTING BREACHES OF UNION AND NATIONAL LAW (L.6(I)/2022)

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### 1. Short Title

The Institute of Certified Public Accountants of Cyprus (ICPAC) in its capacity as a competent authority pursuant to the Law on the Protection of Persons reporting breaches of Union and National Law (L.6(I)/2022) (hereafter referred to as the «Law») and in accordance with article 59(6)(b) of the Prevention and Suppression of Money Laundering and Terrorist Financing Law of 2007 (L.188(I)/2007), issues the current Regulation regarding external whistleblowing.

The current Regulation is issued to provide a sound and secure reporting environment within the framework of the relevant Law for the protection of the employees, who report any information and/or which relate to specific breaches of the union and/or national law.

### 2. Scope

The purpose of the reporting procedure is to enhance the disclosure framework for incidents of corruption and for transparency, by encouraging persons to report suspicious incidents of serious breaches and to disclose cases of fraud, corruption, harassment or other breaches of natural or legal persons who are members of ICPAC.

### 3. Definitions

For the purpose of the interpretation of this Regulation and the purpose of completing the relevant external breach report, which is attached as **Appendix A**, the following definitions shall apply:

ICPAC	means the Institute of Certified Public Accountants of Cyprus (ICPAC).
Reporting person	means a person who reports a breach or possible breach of ICPAC's Regulation.
Person concerned	means a person that is accused by the reporting person of breaching or potential breaching the Regulation.
Report of a breach	means the report submitted by the reporting person to ICPAC of a breach or a potential breach of the Regulation.

ICPAC’s appointed person/department	means the qualified person/specialized department appointed to handle the reports of breaches within ICPAC.
External reporting	means named/anonymous provision of information provided by the reporting person to ICPAC in its capacity as a competent authority receiving reports, information or has the responsibility to supervise and/or investigate any violations of an act contained in the complaint.
Internal reporting	means the named/anonymous provision of information by the reporting person to a department or person designated by ICPAC to receive and examine the complaints as the responsible person.
Public disclosure	means the public disclosure in relation to the breaches in accordance to article 16 of the relevant Law.

#### **4. Report of Breaches to ICPAC**

4.1. The reports can be submitted by name or anonymously.

4.2. ICPAC notes that the appointed officer/department of ICPAC shall provide to every interested person information regarding the process of his/her report of the breaches and shall receive the reports and maintain a relevant communication with the reporting person (provided that they have provided details of their identity).

4.3. ICPAC has set the following dedicated reporting channels for receiving and following up “external reports” of breaches and for communicating with the appointed officer/department on behalf of ICPAC.

4.3.1. Telephone line **+357 22870029**. Conversations while using the abovementioned telephone line are recorded only with the consent of the reporting person. The recorded conversations shall be deleted within three (3) months of the date of the conclusion of the final outcome of the report.

4.3.2. E-mail: [whistleblowing@icpac.org.cy](mailto:whistleblowing@icpac.org.cy).

4.3.3. Postal address: **Lordou Vyronos 11, 1096 Nicosia** marked as «**CONFIDENTIAL**».

4.4. The reporting persons may submit a written report of breaches by completing the “Whistleblowing Reporting Form” (Appendix A) and sending it through the communication channels as stated above.

4.5. ICPAC, may request (provided that the reporting person has revealed his identity and has provided his contact details) as follows:

- a) orally, contacting the reporting person by telephone, if a postal or electronic address has not been provided or
- b) in writing, to the postal or electronic address of the reporting person,

to provide additional information that is available to the reporting person or to clarify the information disclosed to the appointed officer/department of ICPAC that is required to review the report, in order to assess the accuracy of the claims and the possibility of taking action against the reported breach.

4.6. ICPAC informs the reporting person, upon receipt of an oral or written report, of the specific time within which they will receive information regarding the results of the investigation of the report to the postal or email address, if such has been provided, and ensures that the relevant information is sent within the defined deadline.

In case the reporting person has not provided a postal or email address as contact information, ICPAC will provide the above information orally to the reporting person (provided that a telephone number has been provided). In case the reporting person has not provided any contact details, then they can receive the above information orally, by contacting ICPAC's appointed officer/department.

4.7. ICPAC may transmit a breach report in due time to other competent authorities, bodies, agencies on a case-by-case basis for further investigation, as defined by the relevant Law.

4.8. In cases where the reports, repeat the same events or reports have already been made or in the eventuality of minor importance reports that do not need to be monitored or where they are outside the competence of ICPAC, the appointed officer/department of ICPAC informs the reporting person accordingly with a duly justified decision.

4.9. In case where the reporting person has simultaneously submitted an external report to more than one competent authority, they shall inform them of the fact, and the competent authorities shall coordinate with each other to handle the reported breach.

## **5. Record Keeping**

5.1. Upon receipt of the report, and within seven (7) days, an acknowledgment of receipt is communicated to the reporting person to the postal or electronic address of the reporting person, unless explicitly stated and otherwise requested by the reporting person or if ICPAC reasonably believes that the acknowledgment of the report may endanger the protection of the reporting person's identity.

5.2. Where a recorded telephone line is used for reporting, subject to the consent of the reporting person, ICPAC shall have the right to document the oral reporting in one of the following ways:

- By making a recording of the conversation in a durable and retrievable form only if the reporting person has provided his written consent for such recording or
- through a complete and accurate transcript of the conversation prepared by ICPAC's appointed person/department.

In cases where the reporting person has provided his contact details, ICPAC provides the reporting person the opportunity to check, rectify and agree the transcript of the call by signing it.

5.3. Where an unrecorded telephone line is used for reporting, due to the non consent of the reporting person for recording the conversation, ICPAC has the right to document the oral reporting in the form of accurate minutes of the conversation written by the appointed person/department responsible for the handling of the report. In cases where the reporting person has provided their contact details ICPAC shall offer the reporting person the opportunity to check, rectify and agree the minutes of the conversation by signing them.

5.4. Personal data collected in the context of reports, are deleted within three (3) months from the date of completion of the procedure, as provided by the relevant Law. In the case that judicial or disciplinary proceedings have been initiated against the person concerned or the reporting person, personal data shall be retained for the entire duration of the proceedings, and shall be deleted one (1) year after their conclusion of the procedures.

## **6. Duty of Confidentiality**

ICPAC notes that it is prohibited to reveal the identity of the reporting person and the person concerned or any other information from which the identity of the reporting person may be directly or indirectly deduced.

ICPAC also notes the following cases, in relation to the duty of confidentiality applied in the breach reports, where the confidential information of a reporting person may be disclosed.

6.1. In the context of a civil or criminal or other legal proceedings or arbitration or out of court settlement, where ICPAC is called upon to provide evidence or give testimony, or during the deposition in criminal or disciplinary proceedings.

6.2. In the case that ICPAC proceeds to report to any other competent authorities, institutes, organizations or bodies in the Republic or abroad.

6.3. Within the framework of the right of the reported person to be heard, or any other person called for representations by ICPAC, providing the involved persons, access to the relevant information relating to the report, without any unnecessary disclosure of information as explicitly provided by the Law.

### **7. Processing of personal data**

Any processing of personal data shall be carried out in accordance with the General Data Protection Regulation (GDPR) and any other relevant legal or regulatory frameworks.

### **8. Protection Measures and procedures against retaliation**

ICPAC, also informs that the reporting person has the right to protection and access to support measures, according to the provisions of the Law, where applicable, provided that:

- a) had reasonable grounds to believe that the reporting of breaches was true at the time of reporting and that this information falls within the scope of the Law, and
- b) the report was submitted internally or externally, as provided by the Law or made a public disclosure.

It is provided that where a person anonymously reported a breach or made information public in relation to a breach and has subsequently been identified, the reporting person has the right to protection provided the conditions of the present article are met.

Specifically, the reporting person who submits a report according to the provisions of the Law, is automatically protected from a series of actions that could be characterized as vindictive behaviors or retaliation, while, at the same time they enjoy important protection measures such as:

- Judicial measures to stop retaliatory conduct and claim compensation damages.
- Protection from any civil liability.
- Witness protection in criminal proceedings against the person referred to in the report.
- Employer's obligation to contribute to the protection of the employee.

Further information regarding the procedures and remedies that are applicable for protection against retaliation and the rights of reporting persons, is available on the website of the Ministry of Justice and Public Order in the form of «Guidelines».

**APPENDIX A'**

**WHISTLEBLOWING EXTERNAL BREACH REPORTING FORM\***

**A. REPORTING PERSON'S CONTACT INFORMATION**

Name and Surname:
Position:
Firm/Organisation:
Telephone number:
Email address:

**B. PERSON'S CONCERNED INFORMATION**

Name and Surname:
Position:
Firm/Organisation:
Telephone number:
Email address:

**C. DISCLOSURE OF BREACH**

Type/Description of breach:
Who and when committed the breach:
Where did it happen:
When did it happen and when did it come to your attention :
Additional evidence:

**D. Please provide the following information, in case you have reported internally to your firm and whether you have been informed of the progress or whether any action has been taken in respect of your submitted report.**

Internal Reporting in your firm:
Details of the Internal Report:

**Date :** .....

**Signature :** .....

*\* The above form must be submitted through ICPAC's website (Public Responsibility – Whistleblowing Reporting Form) which is automatically submitted to the electronic address [whistleblowing@icpac.org.cy](mailto:whistleblowing@icpac.org.cy) . You may submit your report through other reporting channels, as stated above in this Regulation. By submitting your report, you will receive an acknowledgment of receipt from ICPAC unless otherwise specified by you.*