ics Accounting

Whistle Blowing Policy



Whistle Blowing Policy
CIS Subcontractors

Independent Contractor Services Ltd (the Company) is committed to conducting its business honestly, safely and responsibly.

This policy provides a confidential route for subcontractors and other individuals engaged by the Company to raise genuine concerns about serious wrongdoing, unsafe practices or other matters that they believe should be investigated.

The Company encourages individuals to raise concerns at an early stage so that appropriate action can be taken.

This policy applies to individuals engaged by Independent Contractor Services Ltd under a subcontractor agreement, including CIS subcontractors and self-employed subcontractors.

This policy does not alter or determine an individual's employment or tax status and does not create an employment relationship or employee rights.

What can be reported?

A concern may be raised where an individual reasonably believes that serious wrongdoing has occurred, is occurring or is likely to occur.

Examples include:

- criminal activity;
- fraud, theft or financial wrongdoing;
- bribery or corruption;
- deliberate falsification of records, certificates or documentation;
- serious breaches of health and safety requirements;
- serious environmental wrongdoing;
- deliberate breaches of legal or regulatory requirements;
- serious breaches of railway safety requirements;
- working without the required competence, certification or authority;
- deliberate concealment of safety incidents or near misses;
- deliberate failure to report a serious safety concern;
- serious misuse of Company property or information; or
- deliberate attempts to conceal any of the above.

This list is not exhaustive.

Rail Safety Concerns

Because Independent Contractor Services Ltd operates within the rail industry, individuals are specifically encouraged to report concerns relating to railway safety.

Examples include:

- unsafe working practices;
- working outside an individual's competence or authority;
- falsification or misuse of competence records;
- working without required certification, authority or identification;
- deliberate breaches of railway rules or procedures;
- unsafe track access or protection arrangements;
- unsafe use of plant, tools or equipment;
- unsafe working hours or fatigue arrangements where these create a serious safety risk;
- deliberate failure to report an incident or near miss; and
- any other conduct that could place railway workers, passengers, the public or railway infrastructure at serious risk.

Where a concern presents an **immediate safety risk**, the individual should follow the relevant site, project, client or railway emergency arrangements immediately rather than waiting for a whistleblowing investigation.

How to raise a concern

Concerns should normally be raised with:

Whistleblowing Contacts: ICS HR and Compliance
Telephone: 01524 580720
Email: people@icsuk.com

Concerns may be raised verbally or in writing.

Where an individual does not feel comfortable raising the concern with their normal site/client/agency contact, they may raise it directly with the department identified above.

Where appropriate, concerns may also be raised with the relevant client, principal contractor, infrastructure manager or other appropriate authority in accordance with the applicable project or railway arrangements.

Any matter raised under this policy will be investigated promptly and confidentially. The outcome of the investigation, as well as any necessary remedial action to be taken, will be confirmed to you where possible. If no action is to be taken, the reason for this will be explained to you.

Allegations regarding potential breaches of this policy will be treated in confidence and investigated thoroughly. If you raise any concerns under this policy, the Company is committed to ensuring that you are protected from victimisation, harassment or less favourable treatment.

Escalating your concern

If you are dissatisfied with this response, you should raise your concerns in writing directly with a more senior person in the Company. If, after escalating your concerns, you believe that the appropriate remedial action has not been taken, you should then report the matter to the proper authority. These authorities include:

- HM Revenue & Customs
- the Financial Conduct Authority
- the Health and Safety Executive
- the Environment Agency or Scottish Environmental Protection Agency
- the Information Commissioner

This list is not intended to be exhaustive, and you must take care to ensure you contact the proper authority in relation to the particular concerns you have.

If you are unsure as to the appropriate authority, advice can be sought from Public Concern at Work which is an independent Whistleblowing Charity. Their contact details are at the end of this policy.

Confidentiality

The Company will treat whistleblowing concerns sensitively and will make reasonable efforts to protect the identity of the person raising the concern.
Information will only be shared with those who need to know in order to assess, investigate or respond to the concern, subject to legal, contractual and safety requirements.
Individuals should understand that it may not always be possible to maintain complete anonymity, particularly where disclosure is required by law or where it is necessary to properly investigate or address a safety matter.

Anonymous Reports

Anonymous reports will be considered where sufficient information is provided to allow the concern to be assessed.

However, anonymous reporting can make an investigation more difficult because the Company may be unable to obtain clarification or additional evidence.
Where possible, individuals are therefore encouraged to provide contact details while requesting that their identity is kept confidential.

Protection from Retaliation

Independent Contractor Services Ltd does not support retaliation, intimidation, harassment or victimisation of an individual who raises a genuine concern in good faith.
A subcontractor should not be disadvantaged simply because they have raised a genuine concern under this policy.
However, deliberately false, malicious or knowingly misleading allegations may be dealt with appropriately.
Nothing in this policy prevents the Company from taking legitimate contractual or safety action where there are genuine grounds for doing so.

Relationship with other reporting procedures

This policy does not replace normal reporting arrangements.

For example:

- **Immediate danger:** follow the relevant emergency and site safety arrangements.
- **Accident or near miss:** use the applicable incident/near-miss reporting procedure.
- **Quality or workmanship issue:** use the applicable quality reporting procedure.
- **Contractual or payment dispute:** raise the matter through the appropriate contractual process.
- **Serious wrongdoing or deliberate concealment:** the whistleblowing process may be appropriate.

Where an individual is unsure which procedure applies, they should raise the concern with the Company's nominated whistleblowing contacts.

Responsibilities

Company management

Management is responsible for:

- ensuring that subcontractors know how to raise concerns;
- responding appropriately to genuine concerns;
- maintaining confidentiality wherever reasonably possible;
- ensuring that concerns are assessed fairly; and
- taking appropriate corrective or preventative action where necessary.

Subcontractors and contractors

Subcontractors are encouraged to:

- raise genuine concerns promptly;
- provide accurate information;
- cooperate with reasonable investigations; and

- follow applicable site, client and railway safety procedures.

External Reporting

Nothing in this policy prevents an individual from raising a genuine concern with an appropriate external organisation where they are entitled or required to do so.
Depending on the circumstances, this may include the relevant regulator, enforcement authority, client, infrastructure manager or other appropriate body.
Individuals considering making a protected disclosure should obtain appropriate independent advice where necessary.

Independent Advice

Independent advice and support can be obtained from Public Concern at Work (Independent Whistleblowing Charity):

Contact Page	https://protect-advice.org.uk/contact-protect-advice-line/
Tel	020 3117 2520
Website	https://protect-advice.org.uk/

Document Control

This policy will be reviewed periodically and following significant changes to legislation, company activities or contractual arrangements.

Date & Comments	Reviewed by	Next Review Due
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www.icsuk.com | 0800 195 3750

Lancaster Business Park | 2 Mannin Way | Lancaster | LA1 3SU

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