

Whistleblowing Policy At Land Department and its Institutions

Issued by: Control and Risk Assessment Department
Document No.: DLD/CR /No.6/Vr.1/Issue Date: Jan. 2017

	Prepared by	Reviewed by	Control Supervisor	Director General of the Department
Name	Ahmad Sayed Abdul Aleem Sultan	Moza Saeed Al-Shamsi	Mohammad Sultan Bin Thani	Sultan Bin Batti
Job Title	Senior Financial Controller	Director of Control and Risk Assessment Department	General Advisor to Real Estate Services Control	Director General
Signature				

Table of Contents

1. Introduction
2. Definitions
3. Purpose of the Whistleblowing Policy
4. Scope of the Whistleblowing Policy
5. Unacceptable Behavior
6. Usual Channels for Reporting an Unacceptable Act
7. Channels for Reporting Unacceptable Behavior for Whistleblowers of Illegal Practices:
8. Confidential Information and Data
9. Penalty of Policy Violation
10. Basic Roles and Responsibilities of the Recipient of the Report
11. Effective Date of the Policy:

1. Introduction

On 26 Rajab 1379 AH, corresponding to 24/01/1960, the late Sheikh Rashid bin Saeed Al Maktoum, Ruler of Dubai, initiated the launch and establishment of Dubai Land Department. Since its foundation in 1960 until the establishment of the State of the Union, the Land Department was chaired by Sheikh Maktoum bin Rashid Al Maktoum, succeeded by Sheikh Mohammed bin Khalifa Al Maktoum in 1971, who is still its chairman to date.

The Land Department adopts corporate governance policy, which assists in decision-making and definition of responsibilities and provides a certain framework to establish a sense of responsibility for the Department and its customers. The Land Department has a regular set of relationships with its customers and all other stakeholders. The general framework of corporate governance ensures fair treatment based on equality among all customers and recognizes all rights of landlords defined by the law.

Within this framework, the Land Department has pursued corporate governance standards based on effective communication, management of (financial, technical and human) resources and operations management to ensure efficiency in performance and organizational structure and proper regulation of responsibilities and relationships to ensure wise leadership. The Land Department embraces transparency, disclosure, justice, integrity, responsibility and accountability so as to achieve the supreme and broader intended goal of the application of corporate governance at the Land Department, i.e. good governance.

The policy and procedures of reporting violations (hereinafter referred to as the "Policy") of the Land Department (hereinafter referred to as "LD") oblige LD directors, officers, and staff to adhere to high standards on the level of personal morals in the course of employment and exercising their duties and responsibilities. This policy ensures early reporting of any violation, serious risk or potential misconduct that may be suffered by the customers, LD, any of its customers or employees and handling such violation, risk, or misconduct appropriately.

All LD staff and representatives must observe the rules of honesty and integrity in the performance of their responsibilities and comply with all applicable laws and regulations. LD is committed to achieving the highest possible quality, credibility and openness standards in the exercise of all of its activities in application of the corporate governance methodology.

This policy aims to encourage all LD employees to report any risks or irregularities and to reassure them that doing so is safe and acceptable and does not involve any responsibility.

2. Definitions

Term	Definition
Whistleblowing Policy	The approach adopted by LD in receiving reports of violations, unethical issues, and fraud.
Whistleblower Protection Policy	Approach adopted by LD to protect whistleblowers.
LD	Land Department
Institutions	RERA, Dubai Real Estate Institute, Dispute Resolution Center
Departments	All departments and administrative and organizational units affiliated to LD and its institutions.
Director General:	Director General of LD
Senior Management:	Deputy General Manager, Assistant General Manager.
Orbit Team:	Senior management, executives, heads of institutions, sector managers.
Corporate Governance:	An integrated system of policies and rules for the control and guidance at the institutional level that determines the responsibilities, rights and relations between the owner and senior leadership with the departments, customers, partners, suppliers, and human resources, and monitors the procedural and financial decision-making to ensure the achievement of institutional integrity, combat corruption in the work environment, support justice, transparency and institutional accountability and enhance trust and credibility to achieve good governance.
Whistleblowing:	A process adopted for reporting any violations, fraud, unethical issues within LD.
Violations	Malpractices, including any criminal or financial violations, breach of any legal or regulatory obligations or internal organizational requirements or any acts that pose a threat to health, safety or environment.
Unethical Issues:	Intentional or unintentional acts or practices that are contrary to morals, harm reputation, lack equity or do not

	conform with the approved labor standards at LD or proper professional or social behavior.
Fraud:	An unethical, irregular or illegal act or practice characterized by dishonesty and the premeditated intention to conceal a fact, either in words, acts or counterfeiting, which would result in financial or non-financial loss to LD. It includes erroneous accounting practices or false financial reporting with fraud intention.
Integrity:	Treating everyone fairly and without discrimination or bias and acting professionally and objectively in public affairs management and in relationship with others.
Whistleblower:	A person who reports fraud or other unethical issues within LD, as well as among stakeholders and entities that are engaged in business with LD, including without limitation, all customers, partners, suppliers, the community (public), and the agents of third parties and their representatives.

3. **Purpose of the Whistleblowing Policy:**

LD is committed to developing an integrated framework for reporting any violations. The objective of this policy is to promote truthfulness and honesty.

The objectives of this policy are:

- Urge all employees and customers to report any violations, incident of fraud or unethical issues that came to their knowledge.
- Provide safe and confidential channels to report any unethical practices that are inconsistent with the laws, procedures, principles and honesty.

4. **Scope of the Whistleblowing Policy:**

This policy applies to LD and its institutions, departments, employees and customers. This policy applies to the posts that are not governed by the Human Resources Law No. 26 of 2007, as amended.

5. **Unacceptable Behavior**

Under this policy, any of the following behaviors shall be treated as unacceptable behavior. Any report should involve any part of these acts, e.g.:

- 1) Violation of policies and regulations in force at LD, any violation of any law or instructions issued by regulators or entities related to LD business, which affects the appropriateness of the processes and procedures within LD.
- 2) Violation of the professional ethics charters adopted by LD.
- 3) Manipulation of the figures achieved to keep pace with the set objectives in order to obtain incentives or bonuses or conceal performance flaws.
- 4) Harassment, discrimination, abuse or any irregularities.
- 5) Unsafe practices at work or those that cause environmental or health risks.
- 6) Any practices that may result in financial or non-financial loss to LD or that are contrary to its interests.

6. **Usual Channels for Reporting an Unacceptable Act**

This policy encourages reporting any unacceptable behavior. Below is a set of options that can be used for reporting (the channels listed below are some of the usual channels available for reporting an unacceptable act):

6.1 **Informing the direct manager**

The whistleblower should select this option when he sees that he could discuss the issue of reporting with the direct manager (Department

Manager/Section Manager). This will be often the best path to solve the problem quickly. In this case, the direct manager prepares a report on the alleged malpractice and escalates it as soon as practicably possible to the (Director of the Control and Risk Assessment Department), who will determine any other required procedures, if any. If it is inappropriate to inform the direct manager, the administrative level next to the line manager shall be informed, for example, (Director of the Control And Risk Assessment Department, Executive Director, Sector Supervisor, Deputy General Manager, Assistant General Manager).

6.2 Reporting to the Director of the Human Resources Department

Employees can use this option when the subject to be reported relates to personnel matters, such as discrimination, harassment, or other difficulties faced in their relationship with others in the course of employment, with an uneasy feeling to speak with the direct manager. In this case, the employee can contact the Director of Human Resources Department.

6.3 Reporting to the Director of the Financial Affairs Department

Employees must use this option to report an unacceptable behavior or conduct in respect of any financial matters, any act of those who have access to internal matters, or any others matters relating to financial crimes, which they find difficult to report to the direct manager.

6.4 Reporting to the Director of the Control and Risk Assessment Department

If an employee has a conviction that an employee, even if one of the senior employees of the Department or a subordinate of one of LD customers is involved in a financial or fraudulent crime, he should directly contact the manager of the Control and Risk Assessment Department. Examples of financial crimes include (extortion, bribery, hidden commissions, transactions of those who have access to internal information, forgery, fraud crimes, among others).

7. Channels for Reporting Unacceptable Behavior for Whistleblowers of Illegal Practices:

LD is aware that in certain circumstances, it may be difficult for the employee to use the usual reporting channels in the belief that he might be subjected to any harm or any form of adverse treatment. Accordingly, several channels have been established to be contacted by the informant of illegal practices to ensure reporting in an independent manner that maintains confidentiality and protection for the informant, according to the following controls:

- 1) Preparation of a report attached to all the supporting documents of the report (any report not attached with supporting documents will not be considered)
- 2) Writing the full name of the informant, along with his signature, contact number, address, and national identity number. The informant has the right to request maintaining his identity anonymous and in any case, he has the right to informant protection under the Whistleblower Protection Policy.

Whistle blowing can be made through the following channels. All reports will be referred to the director of the Control and Risk Assessment Department to report it to one of the above-mentioned channels:

7.1 Complaint box on the ground floor

7.2 Reporting through the suggestions and complaints system

7.3 Reporting through the following email: Whistleblower.Compliance@dubailand.gov.ae

7.4 Reporting by a letter to P.O. Box 1166 in the name of the director of Control and Risk Assessment Department.

8. Confidential Information and Data

All data and information provided by the Whistleblower will be confidential. Neither LD nor any of its employees may disclose such information or use it for any purpose other than the intended purposes.

9. Penalty of Policy Violation

According to the list of offenses and sanctions applicable at LD.

10. Basic Roles and Responsibilities of the Recipient of the Report

10.1 Director General

- Adopt the policy in accordance with the applicable procedures.
- Refer the reports presented to him by the regulators on a certain report to the Violations Committee for investigation.
- In special cases, as the Director General deems fit, a committee may be formed to investigate the report according to the report presented to him through the above-mentioned reporting channels. The members of the Committee will include the Director of the Control and Risk Assessment Department, Director of Human Resources Department, Director of the Financial Affairs Department, and a legal adviser. The decisions of this committee will be effective without referral to the Violations Committee.
- Adopt the recommendations submitted to him by the supervisors of the various reporting channels and take decisions on these recommendations.

10.2 Violations Committee

- The Chairman of the Violations Committee will ensure that investigations are carried out impartially, transparently and in a timely manner by defining the procedures and deadlines for each stage of the investigation process and monitoring it to ensure that it is satisfactory.
- Ensure that appropriate corrective actions are taken effectively and in a timely manner through the approval of the required procedures, setting the relevant deadlines, and following up their implementation to reach a satisfactory result.
- Escalate the matter to the Director General if LD executives and managers do not cooperate fully regarding the application of this policy.

- Present a quarterly report to the Director General to comment on the nature and volume of any serious violations that have occurred and offer basic guidance and satisfactory conclusions that have been drawn and if there are any reported issues that are still outstanding without drawing any conclusion on them.
- When carrying out investigations, ensure that all members of the Committee are fully familiar with this policy of reporting any unacceptable conduct, have appropriate training and sufficient legal expertise necessary to conduct investigations and informed of the instructions organizing the conduct of investigation.

10.3 Director of Human Resources Department

- Apply the appropriate systems and controls to ensure that necessary and effective procedures are implemented at LD level.
- Communicate with other reporting channels and ensure that all the measures set forth in this policy are taken
- Develop specific controls to ensure the confidentiality of circulation and publishing

10.4 Director of the Control and Risk Assessment Department

- Implement and update the appropriate regulations and controls to ensure the application of the policy and propose and develop necessary procedures to be effectively implemented at LD level.
- Upgrade the Whistleblowing and Whistleblower Protection Policy every three years, or whenever necessary, and adopt this policy by the Director General.
- Communicate with other whistleblowing channels.
- Coordinate with the Human Resources Department to update the regulations related to violations, as well as whistleblowing procedures, if any.

10.5 Orbit Team/Department Managers

- Ensure the communication of this policy to all staff.
- Disseminate among the employees a policy that promotes reporting any unacceptable behavior (and explain that any whistleblower of malicious complaints will be subjected to disciplinary procedures).
- Consider all reports presented to them as serious and fully confidential.

10.6 Employees/Customers

- Ensure not deliberately making any malicious or false report.
- Report any violation or unacceptable behavior. If an employee becomes aware or remains silent about violations or unacceptable behavior without reporting this violation or behavior, he will be considered to have violated this policy and disciplinary action will be taken against him. He will be considered as involved in this violation or behavior, unless he is not aware that this act is considered an unacceptable violation or conduct.

11. Effective Date of the Policy:

This policy will take effect in early 2017 and will be periodically reviewed every three years and whenever necessary.

Sultan Batti Bin Mejren
Director General of Dubai Land Department