



INTERNATIONAL SCHOOL OF FLORENCE

www.isfitaly.org

ISF WHISTLEBLOWING POLICY

Procedure for Reporting Wrongdoing and Irregularities

Definition:

The term "whistleblower" refers to an individual who reports violations or irregularities against the public interest to legitimate bodies empowered to intervene. Whistleblowing, in this context, is an act of civic responsibility, wherein the whistleblower contributes to identifying and preventing risks and situations detrimental to membership administration and, consequently, the collective public interest. Whistleblowing, as a procedure, aims to encourage reporting and protect the whistleblower due to its social function. The primary purpose is to prevent or promptly address internal issues.

1. NORMATIVE SOURCE AND NATURE OF THE INSTITUTION

Section 1, subsection 51 of Law 190/2012 (the so-called against-corruption law) introduced a new section, 54 bis1, within the framework of Legislative Decree 165/2001, titled "Protection of the Public Employee Reporting Wrongdoings," introducing Whistleblowing into our system.

2. PURPOSE AND OBJECTIVE OF THE PROCEDURE

The purpose is to remove obstacles or deterrents to utilizing the institution, such as doubts about the procedure, and fears of reprisal or discrimination.

3. WHAT CAN BE REPORTED

Relevant reports pertain to behaviors, risks, offenses, or irregularities damaging natural/legal persons or the public interest. Whistleblowing excludes personal complaints, claims falling under employment regulation, or issues with superiors or colleagues. Reports must concern situations the whistleblower became aware of, directly or indirectly, due to their employment relationship.

4. CONTENT OF THE REPORTS

Whistleblowers must provide all necessary elements for competent departments to verify reported facts properly. Anonymous reports without identifiable evidence won't be considered unless related to serious matters with detailed content, maintaining accuracy.

5. REPORT MODALITY AND RECIPIENTS

ISF allows employees to raise concerns through the software application, My Whistleblowing (Zucchetti), through its website, ensuring confidentiality and encryption per ANAC guidelines. If the whistleblower holds office, transmitting the report doesn't exempt them from reporting criminally relevant facts to judicial authorities.

6. ACTIVITY OF VERIFICATION OF THE VALIDITY OF THE REPORT

Verification is entrusted to the Supervising Body, ensuring impartiality and confidentiality. The body may collaborate with internal structures or external supervisory bodies, including Italian Finance Police, Provincial Labor Directorate, Municipal Police, and Income Revenue Authority.

7. FORMS OF PROTECTION OF THE WHISTLEBLOWER

A) Confidentiality obligations: Whistleblower identity is protected in all contexts following the report, except in specific cases outlined.

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B) Prohibition of discrimination: No reprisals or discriminatory measures are permitted against employees reporting under this procedure.

8. RESPONSIBILITY OF THE WHISTLEBLOWER

This procedure does not exempt whistleblowers from penal or disciplinary responsibility for slanderous or defamatory reports. Responsibility also arises from abuses of the policy or opportunistic reports meant to damage accused parties.