



**WOMEN ENVIRONMENTAL
PROGRAMME
(WEP)**

WHISTLEBLOWING POLICY

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Introduction

The Policy describes the position and position of Women Environmental Programme (WEP) for reporting perceived unethical conduct of employees, management, directors and other stakeholders by an employee or other persons to the appropriate authorities.

Women Environmental Programme in ensuring high ethical standards of operation has set up some set of code of conduct expected from her staff and associates. These sets of standards are expected to be respected by all concerned in discharging their duties. The Whistleblowing Policy and procedure of the organisation further provides a channel for her employees and other relevant stakeholders; the Policy ensures that concerns about workplace malpractices are promptly raised and investigated in a confidential manner and the appropriate steps are taken to address the issues of concern in consistence with the Policies, procedures and relevant regulations.

Objectives of the Policy

The main objective for this Policy and procedure manual is to show how to and encourage staff and other relevant stakeholders to report seeming unethical, fraudulent or illegal conducts of employees, directors, management to appropriate authorities in a confidential manner without fear of victimisation, harassment, intimidation and reprisal for raising concerns under this policy act.

The specific objectives on the other hand are summarised as follows:

To ensure all employees feel supported in speaking up in confidence against unethical, improper and inappropriate conduct within the organisation.

To encourage all unethical, improper and inappropriate conducts are challenged at all levels of the organisation

To provide clear procedures for reporting and handling such concern(s)

To ensure proactive prevention and deter misconduct which could impact the organisation's reputation

To acquit all concerned with reporting procedures and assurances of confidentiality

To promote and develop a culture of transparency, integrity and accountability

Scope of the Policy

This policy and procedure manual is designed to enable employees and other stakeholders to report any perceived act of misconduct which should not be on mere speculations, rumours and gossips but on knowledge of facts. Reportable misconducts covered under this policy include:

All forms of financial malpractices or misappropriation such as fraud, corruption, bribery, theft and cover-up.

Failure to comply with legal obligations, statutes and regulative directives

Actions detrimental to health and Safety of the work environment

Any form of criminal activity

Improper conduct or unethical behaviour that undermines universal and core ethical value such as integrity, respect, honesty, accountability and fairness

All forms of corporate governance breaches

Connected transactions not disclosed or reported line with regulations

Insider abuse and non-disclosure of interests

Sexual or physical abuse of staff, service providers, potential staff and other relevant stakeholders

Attempt to conceal any of the above listed acts

It is worthy of note that the above listed reportable misconducts are not exhaustive; however, judgement and discretion is required to determine misconduct that should be reported under this policy.

Finally, this policy does not however cover individual staff grievance and other employee related matters already covered in the staff hand book of the organisation.

Board and Management Commitment to the Policy

The Board and Management of WEP are aware that a robust internal system for employees and other relevant stakeholders to disclose workplace malpractice without fear of reprisal shows that employees take their responsibilities seriously and helps to avoid the negative publicity that often accompanies disclosures to external parties.

WEP's Board of Directors and Management is committed towards promoting a culture of openness, integrity, accountability and will not tolerate any form of harassment, victimisation or discrimination of the whistle blower provided the disclosure is made in good faith and what is reported is a fact.

Policy Statement

WEP is committed to the highest standards of openness, probity, accountability and high ethical behaviour by fostering and maintaining an environment where all stakeholders including staff can act appropriately without fear of reprisals. To adhere to this standard, WEP encourages employees and relevant stakeholders who have material of concerned suspected misconduct or suspected breach of law or regulation that may adversely impact the organisation to come forward and report them through appropriate channels on a confidentiality basis without fear of retribution or unfair treatment.

WEP conducts its business on the principles of fairness, honesty, openness, decency, integrity and respect. It is the intention of this policy to encourage employees and other relevant stakeholders to report and disclose improper or illegal practices or activities. The organisation is committed to investigate promptly any reported misconduct and to protect those who come forward to report such activities. All such reports shall be treated in strict confidentiality.

The organisation's operating procedures are intended to detect and prevent or deter improper activities. However, the best systems of controls may not provide absolute safeguards against irregularities. This policy is intended to investigate and take appropriate action against any reported misconduct or concern

Roles and Responsibilities

The following are the roles and responsibilities of key parties in the whistleblowing process:

S/N	Responsible Officer	Responsibilities
1	Whistle-blower	Whistle-blowers are expected to act in good faith and should refrain from making false accusations when reporting his/her concern(s),

		and also provide further evidence at his/her disposal to aid investigation of the issues reported.
2	Suspect	Suspect has a duty to cooperate with investigators during the period of investigation including provision of relevant information, documents or other materials as may be required by the investigator.
3.	Investigating Team ()	<p>The team is expected to handle all matters with high professionalism, confidentially and promptly. They shall be independent and unbiased in carrying out investigation.</p> <p>The team has the responsibility of acknowledging all concern(s) reported and reporting on the progress of investigation to the whistle-blower.</p> <p>They shall equally on biannually basis furnish the Chairman of the Board Audit & Risk Assessment Committee (As approved by Board of directors) with a summary of all cases reported and the result of the investigation.</p> <p>The team shall refrain from discussing or disclosing matters under investigation</p>
4	Head of Human Resources	The Head of Human resources shall handle the report of investigation that relates to the entity's employees in line with the laid down disciplinary procedure as contained in the entity's staff hand book.
5	Board Audit and Risk Assessment Committee	The Chairman, Board Audit and Risk Assessment Committee through WEP Legal Adviser shall make available to all committee members quarterly report submitted by the investigating team on whistleblowing, and also treat all whistleblowing concern(s) brought to the attention of the committee with

		dispatch.
6	HR & Risk management team/Investigating team	Review, update the whistleblowing policy and procedure and obtain requisite Board approval.

Whistleblowing Procedure:

Involves steps that should be taken by the whistle-blower in reporting misconduct, and steps required for the investigation of the reported misconduct. The following procedures shall guide the whistle 7.1 Internal Whistleblowing Procedure

Internal whistleblowing:

Involves staff members bringing up concerns about unethical conduct. The following procedure shall be adopted for internal whistleblowing:

S/N	Steps	Actions
1	One Raising concern(s) by whistle blower - medium and format	An internal whistle blower may raise concern through any of the following media (this can be done either by declaration or in confidence/ anonymously): Formal letter to the Executive Director or the Head of Investigating team. Dedicated phone number/ communicator chat. Dedicated email address: Via website:

		<p>Where the concern is received by staff other than the above means, the recipient of such concerns shall be required to;</p> <p>To either use the above channels of communications or the Risk Assessment Committee.</p> <p>The concern(s) shall be presented in the format:</p> <p>Background of the concerns (with relevant dates)</p> <p>Reason(s) why the whistle blower is particularly concerned about the situation.</p> <p>Note: Disciplinary measures in line with the staff handbook shall be taken against any staff that receives concerns and fails to escalate. Also, disciplinary measure shall be taken against an internal whistle blower who acted out of malice</p>
2	Two Investigation of Concerns and update on progress of investigation	<p>The Head of investigating team shall on receipt of the concern(s) acknowledge receipt of the concern from the whistle blower within 5 working days, and</p>

		<p>immediately commence investigation. The purposes of investigation are to: a. Establish if a wrongdoing has occurred based on the concern(s) raised, and if so to what extent; and b. To minimize the risk of further wrongdoing, prevent any further loss of assets, damage to the WEP's reputation and if possible protect all sources of evidence.</p> <p>If preliminary investigation shows that the concern falls within the whistleblowing reportable concerns, then further investigation shall be carried out. If otherwise or the concern is outside the reportable misconduct, then the team shall refer the matter to appropriate quarters for further action.</p> <p>Where necessary the team shall give update of the progress of investigation to the whistle blower if the concerns fall within</p>
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		<p>the reportable concerns.</p> <p>Finally, if the concern raised by the whistle blower is frivolous or unwarranted, the team shall ignore such concern, where necessary disciplinary measure in line with Human Resources policy shall apply to staff that raise concern(s) out of malice.</p>
3	<p>Three Report of Investigation and action on report</p>	<p>Upon conclusion of investigation, the team report to findings to the Human Resources or the appropriate authority for further action(s). Where necessary the team shall escalate to the Executive Director for further action(s). However, biannual report to keep the Executive Director abreast of developments in whistleblowing shall be submitted by Head of the team.</p> <p>All disciplinary action relating to the report shall follow WEP's disciplinary procedure as contained in the staff hand book.</p>

4	Four Non-Satisfaction with result of investigation/action	Where the whistle blower is not satisfied with the extent of investigation and or the action taken based on the outcome of the investigation, the whistle blower is at liberty to report to the Chairman of the Board Audit or Executive Director .
<p>Note: Any internal whistle blower that feels victimized can report his/her grievance(s) to the Chairman, Board Audit and Executive Director. This is without prejudice to the fundamental right of the internal whistle-blower to seek redress in the court of law.</p>		

External Whistleblowing Procedure

External whistle blowers are non-staff of WEP and can fall into any of these categories: Donors, service providers, partners, depositors, analysts, consultant, job applicants, and the public. External whistleblowing shall follow the following procedure:

S/N	Steps	Actions
1	One Raising concern(s) by whistle blower: - medium and format	<p>An external whistle-blower may raise concern through any of the following media (this can be done either by declaration or in confidence/ anonymously):</p> <ul style="list-style-type: none"> • Formal letter to the Executive Director or the Head of Investigating team. • Dedicated phone number/ communication chat. • Dedicated email address:

		<ul style="list-style-type: none"> •Via website <p>Where the concern is received by staff other than the above means, the recipient of such concerns shall be required to;</p> <p>To either use the above channels of communications or the Risk Assessment Committee.</p> <p>The concern(s) shall be presented in the format:</p> <ul style="list-style-type: none"> •Background of the concerns (with relevant dates) •Reason(s) why the whistle-blower is particularly concerned about the situation. <p>Note: Disciplinary measures in line with the staff hand book shall be taken against any staff that receives concerns from an external whistle-blower and fails to pass same to the appropriate authority.</p>
2	Two Investigation of Concerns and update on progress of investigation.	<p>The Head, of investigating team shall on receipt of the concern(s) acknowledge receipt from the whistle blower within 5 working days, and immediately commence investigation. The purpose of investigation is to: a. Establish if a wrongdoing has occurred based on the concern(s) raised, and if so to what extent; and b. To minimize the risk of further wrongdoing, prevent any further loss of assets, damage to WEP's reputation and if possible protect all sources of evidence. If preliminary investigation shows that the concern falls within the whistleblowing reportable concerns, then further investigation shall be carried out. If otherwise, the team shall refer the matter to the appropriate quarters for further action.</p> <p>However, if the concern raised by the whistle blower is frivolous or unwarranted, team shall ignore such</p>

		<p>concern.</p> <p>Where it is established that a criminal activity has taken place, the matter may be referred to the Nigerian Police Force, and where necessary, appropriate legal action taken.</p> <p>Where necessary the team shall give update of the progress of investigation to the whistle blower to the Chairman Board Audit and the Executive Director.</p>
3	Three Report of Investigation and action on report	<p>Report of Investigation and action on report.</p> <p>Upon conclusion of investigation, the team shall submit findings to the Human Resources or the appropriate authority for further action(s) and escalate to the Executive Director. However, biannual report to keep the Board of Directors abreast of developments in whistleblowing shall be submitted.</p> <p>Note: If the concern(s) relates to an external party, WEP shall immediately review the Level of engagement and if necessary terminate the engagement.</p>
4	Four Non-Satisfaction with result of investigation/action	<p>Where the whistle blower is not satisfied with the extent of investigation and or the action taken based on the outcome of the investigation, the whistle blower is at liberty to report to the Chairman of the Board Audit or Executive Director.</p>
<p>Note: An external whistle blower shall be at liberty to report to appropriate regulatory body or seek further redress in the court of laws if not satisfied with the action taken to address the concern(s)</p>		

Time for Investigation

It shall be the policy of the WEP to handle investigations promptly and as fairly as possible. While it might not be possible to set a specified time frame for the conclusion of investigation, since the diverse nature of potential concerns may

make this impracticable. The investigating team shall endeavour to resolve all concerns within a stipulated time (Not exceeding one month) as regards the magnitude of the concern(s). Where for any reason, proper resolution is unable to be achieved within this time frame; the team shall advise the Executive Director accordingly who will further report to the Board.

Protection and Compensation for Whistle-blower

It shall be the policy of WEP to protect whistle-blowers who disclose concerns, provided the disclosure is made;

- In the reasonable belief that that it is intended to show malpractice or impropriety;
- To an appropriate person or authority; and
- In good faith without malice or mischief.

While all disclosures resulting from whistleblowing shall be treated with high level of confidentiality, staff and other relevant stakeholders are encouraged to disclose their name to make the report more credible. WEP shall take the following into consideration in considering unanimous disclosure: seriousness of the issues being reported; the significance and credibility of the concern; and the possibility of confirming the allegation.

The organisation shall not subject a whistle blower to any detriment. Where a whistle blower feels unfairly treated owing to his/her actions, the whistle blower shall be at liberty to report any other regulatory body with oversight on WEP. This is without prejudice to the right to take appropriate legal action.

Where necessary, compensation of whistle blowers whether internal or external that have suffered detriment shall be at the discretion of Management taking into consideration regulatory guidance on compensation of whistle blower to be issued from time to time.

Any retaliation, including, but not limited to, any act of discrimination, reprisal, harassment, suspension, dismissal, demotion, vengeance or any other occupational detriment, direct or indirect, recommended, threatened or taken against a whistle blower because he/she has made a disclosure in accordance with this policy will be treated as gross misconduct and dealt with accordingly.

Whistle blowers must ensure that they do not make disclosure outside of the prescribed channels (e.g. media-print or electronic), or their disclosures may not be protected.

Ownership and Frequency of Review

This policy document remains the property of Women Environmental Programme WEP. However, its custody and management shall rest with the Chairman of the Fraud Detection Committee who also has oversight on the Compliance function.

This policy document and procedure manual shall be subject to review every two (2) years or as may be deemed necessary. All suggestions for review and or amendments shall be forwarded to the Chairman of the Fraud Detection Committee for necessary action.

Although this document shall be hosted in the official website of WEP, the Management of the organisation shall ensure strict compliance with the policy.

Annex 1
Staff Declaration

I have received the Women Environmental Programme -WEP Whistleblowing Policy, which I have read and understood.

NAME:

STAFF NO:

LOCATION:

SIGNATURE:

DATE:

Please return this page to Human Resources Department.