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**ZAMBIA CENTRE FOR ACCOUNTANCY STUDIES**

**WHISTLE BLOWING POLICY**

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# **1.0 GENERAL INFORMATION**

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| **Name of Policy** | **Whistle Blowing Policy** |
| **Policy Number** | **ZCAS/10/P01** |
| **Adopted** | **April 2010** |
| **Version** | **3** |
| **Reviewed** | **April 2017**  **11th June 2020; 9th December 2020** |
| **Next Review** | **11th June 2023** |
| **Owner** | **Board Secretary** |

# **2.0 INTRODUCTION**

The Zambia Centre for Accountancy Studies is a public institution, established by an Act of Parliament of 1989. It is, therefore, imperative that the Centre is accountable and transparent in its dealings. It is in this vein that the Centre has decided to develop a policy on whistle blowing in order to encourage various stakeholders to raise their concerns without fear or favour. The concerns may be in several areas including frauds, unethical behavior and governance issues.

This Whistle Blowing Policy is intended to encourage and enable employees and students to raise serious concerns within the Centre rather than blowing the whistle to the media or other external bodies or individuals.

# **3.0 WHISTLE BLOWING**

Employees and students are often the first to notice that there may be something seriously wrong within the Centre. However, they may not express their concern for fear of harassment and victimization.

The Centre is committed to the highest standards of transparency, probity and accountability.

In line with that commitment, employees and students with serious concerns about any aspect of the Centre’s work are expected to come forward and voice those concerns. It is recognized that cases will have to proceed on a confidential basis.

# **4.0 OBJECTIVES**

4.1 To provide avenues for employees and students to raise concerns and receive feedback on any action taken: inform staff or students on how to take the matter further if they are dissatisfied with the response; and reassure staff/ students that they will be protected from reprisals or victimization for whistle blowing done in good faith.

4.2 To minimize the center’s exposure to damage that can occur if wrong information is passed on to external stakeholders.

# **5.0 SAFEGUARDS**

## 5.1 Harassment or Discrimination

The Centre will not tolerate harassment or discrimination against whistle blowers and will protect them at all times.

## 5.2 Confidentiality

The Centre will do its best to protect employees or student’s identity when she/he raises a concern and does not want his/her name to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and statement by the individual may be required as part of the evidence.

## 5.3 Untrue Allegations

If an employee/student makes an allegation, no action will be taken against them. If allegations were willfully misleading, then the whistle blower will be subjected to the disciplinary action.

# **6.0 PROCEDURE FOR FILLING CONCERNS**

6.1 For some minor issues, staff should normally raise concerns with their immediate supervisor or follow the established Grievance Procedure.

However, whistle blowing procedures are expected to be used for potentially more serious and sensitive issues and require the involvement of the ZCAS Board Staff Committee.

6.2 Concerns could be raised in writing, telephone, email or any available acceptable communication mode. Reasonable details relating to the concern such as; the background and history of the concern, giving names, dates and places where possible, should be set out and the reason why the individual is particularly concerned in writing can telephone or meet the external expert of the Staff Committee.

# **7.0 HOW THE COMPLAINT WILL BE DEALT WITH**

7.1 The action taken by the Centre will depend on the nature of the concern. The matters raised may be investigated internally, or referred to the police, external/internal auditors or any other body deemed fit for the purpose.

7.2 Although staff members and students are not expected to prove the truth of any allegation, they will need to demonstrate that there are sufficient grounds for concern.

7.3 In order to protect individuals and the Centre, the independent external expert will conduct initial enquiries to decide whether an investigation is appropriate and, if so, what form it should take.

7.4 Some concerns may be resolved by agreed action without the need for investigations.

7.5 Within eight working days of a concern being received, the Centre will write to the complainant either directly or through the Staff Committee especially where anonymity is sought by the whistle blower:

1. Acknowledging that the concern has been received.
2. Giving an estimate of how long it will take to provide a finale response.

7.6 The amount of contact between the external expert of the Boards Staff Committee and the complainant will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from the individual.

7.7 When any meeting is arranged, employees /students have the right, if they so wish, to be accompanied by a representative of their choice or a friend who is not involved in the area of work to which the concern relates but should be an employee /student of the Centre.

7.8 The Centre will take steps to minimize any difficulties, which employees /students may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the Centre will assist them.

7.9 Any member of staff /student who raises a concern using channels other than the one stipulated in 5.0 above shall be handled in accordance with the Centre’s Disciplinary Code and Grievance Procedure.

7.10 The earlier the concern is raised after the alleged incident has taken place, the easier it is to take action.

# **8.0 DEALING WITH AGGRIEVED STAFF**

At times allegations raised may prove to be false and could have caused social and psychological harm to the affected individuals. Such individuals have a right to complain against such allegations and their grievances would be attended to in line with the guidelines contained in 4.3 above.

# **9.0 THE RESPONSIBLE OFFICER**

The external expert of the ZCAS Board, Staff Committee has overall responsibility for the maintenance and operations of this policy. The office will maintain a record of concerns raised and the outcomes with the required confidentiality and will report to the Staff Committee and Audit Committee at least once in a quarter.

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# **10.0 CONTACT DETAILS OF RESPONSIBLE OFFICER**

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