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**ZAMBIA CENTRE FOR ACCOUNTANCY
STUDIES**

WHISTLE BLOWING POLICY

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1.0 GENERAL INFORMATION

Name of Policy	Whistle Blowing Policy
Policy Number	ZCAS/2010/HR05/25
Adopted	April 2010
Version	3
Reviewed	April 2017 11th June 2020; 9th December 2020, 24th September 2025
Next Review	11th June 2028
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 fraud, 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 DEFINITION OF TERMS

- (i) **Whistle Blowing:** The act of an employee, student or a citizen raising serious concerns about any aspect of the Centre's work, such as fraud, unethical behaviour, and governance issue, internally within the Centre rather than reporting to external bodies or the media.
- (ii) **Reprisals or Victimization:** Actions taken against a person for raising a concern (whistle blowing). The policy's objective is to protect staff, students and the public from these actions.

- (iii) **Good Faith:** The expectation that the Whistleblower acts without malice when raising a concern. Conversely, making false allegations (not in good faith) will render the Whistleblower subject to disciplinary procedures.
- (iv) **Confidentiality:** The principle that the Centre shall exercise the utmost care in handling whistle blowing matters, including maintaining the security and non-disclosure of the reports and the identity of the Whistleblower (where known).
- (v) **Whistleblowing Officer (Responsible Officer):** The primary point of contact for receiving and managing reports, ensuring investigations are impartial and prompt, maintaining confidentiality, and reporting to the Audit and Risk Committee. The officer has overall responsibility for the policy's maintenance and operation.
- (vi) **Subject of the Report:** The individual against whom a whistle blowing report has been made.
- (vii) **Audit and Risk Committee:** The body that provides independent oversight of the Whistleblowing Officer and the policy's effectiveness. It reviews reports on all cases and ensures that appropriate action is taken on substantiated allegations.
- (viii) **Whistleblowing Online Portal:** The preferred method for reporting concerns, defined as a secure digital channel on the ZCAS website that facilitates anonymous submission and a confidential, two-way dialogue using a unique case ID.

4.0 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.

5.0 OBJECTIVES

- 5.1 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.
- 5.2 To minimize the center's exposure to damage that can occur if wrong information is passed on to external stakeholders.

6.0 SAFEGUARDS

6.1 Harassment or Discrimination

The Centre does not tolerate any form of harassment against whistle blowers.

6.2 Confidentiality

The Centre shall exercise utmost confidentiality whilst handling matters of a whistle blowing nature.

6.3 Untrue Allegations

All false allegations shall render the whistle blower amenable to disciplinary action.

7.0 PROCEDURE FOR FILLING CONCERNS

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.

Concerns may be raised through any of the following channels:

(i) **Dedicated Whistleblowing Online Portal (Digital Channel on ZCAS Website):**

A secure platform accessible via the ZCAS website at:

<https://zcas.ac.zm/zcas-professional/whistleblowing>

This is the preferred method for anonymous submission of reports and facilitates a confidential, two-way dialogue between the Whistleblower and the Whistleblowing Officer using a unique case ID, without compromising the reporter's identity.

- (ii) **Dedicated Whistleblowing Email:** Reports can be sent to a specific, restricted-access email address: **whistleblowing@zcas.edu.zm**

This email account is monitored only by the Whistleblowing Officer.

- (iii) **Physical Drop Box:** Confidential, secured drop box is placed on the first floor of George Sokota Building at ZCAS premises for physical submission of written reports. Reports placed in this box can also be submitted anonymously. This box is only opened by the Whistleblowing Officer.

- (iv) **Direct Contact:** Reports may be made directly to the Whistleblowing Officer via phone calls on **+260 972 759770**, scheduled meetings, or written correspondence.

8.0 EXPECTED RESOLUTION TIMELINES

ZCAS is committed to the prompt and fair resolution of all whistleblowing reports. The following timeframes are targets for the investigation and resolution process, though complex cases may require extensions:

Stage	Expected Timeline	Details
Acknowledgement of Receipt	Within 5 working days of submission	The Whistleblowing Officer will acknowledge receipt of the report. For anonymous reports via the Online Portal, this acknowledgement will be made through the secure dialogue function.
Preliminary Assessment	Within 15 working days of receipt	A preliminary assessment will be conducted to determine the validity, seriousness, and appropriate course of action.
Investigation and Findings	Within 1 month of the preliminary assessment	The full investigation will be completed and findings presented. This period may be extended up to 3 months for complex cases,

		with the Whistleblower being notified of the extension.
Feedback and Closure	Within 10 working days after conclusion of the investigation.	The Whistleblowing Officer will provide feedback to the Whistleblower (where identity is known or through the anonymous portal) on the follow-up actions taken or the decision to close the case.

9.0 DEALING WITH COMPLAINTS

- 9.1 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.
- 9.2 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.
- 9.3 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, the form it should take.
- 9.4 Some concerns may be resolved by agreed action without the need for investigations.
- 9.5 The amount of contact between the external expert of the Board’s 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.
- 9.6 When any meeting is arranged, employees /students have the right, if they 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.

- 9.7 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.
- 9.8 Any member of staff/student who raises a concern using channels other than the ones stipulated in 7.0 above shall be handled in accordance with the Centre's Disciplinary Code and Grievance Procedure.
- 9.9 The earlier the concern is raised after the alleged incident has taken place, the easier it is to take action.

10.0 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 6.3 above.

11.0 ROLES AND RESPONSIBILITIES

This section outlines the roles and responsibilities of key stakeholders in the whistleblowing process:

11.1 Whistleblower:

- (i) The Whistleblower is expected to act in good faith and without malice when raising a concern.
- (ii) The Whistleblower should provide all known, relevant details, including background and history of the concern, dates, places and names where possible, to assist in the investigation.
- (iii) The Whistleblower should set out the reason why the individual is particularly concerned in writing.

11.2 Subject of the Report:

The Subject of the Report has a duty to cooperate fully and honestly during any investigation, including providing relevant information and documentation as requested by the Whistleblowing Officer.

11.3 Whistleblowing Officer (Responsible Officer):

- (i) Serves as the primary point of contact for receiving and managing reports.
- (ii) Maintains the security and confidentiality of the reports and the identity of the Whistleblower.
- (iii) Ensures all investigations are handled professionally, promptly, and impartially.
- (iv) Acknowledges receipt of reports and keeps the Whistleblower informed of the investigations progress and outcome.
- (v) Reports directly to the Audit and Risk Committee regarding all whistleblowing reports, investigations progress, and outcomes, providing a detailed summary at least once every quarter.

11.4 Audit and Risk Committee:

- (i) Provides independent oversight of the Whistleblowing Officer and the policy's effectiveness.
- (ii) Receives and reviews the Whistleblowing Officer's reports on all cases, investigation's findings and policy compliance.
- (iii) Ensures that appropriate action is taken on all substantiated allegations.

12.0 THE RESPONSIBLE OFFICER (WHISTLEBLOWING OFFICER)

The external expert of the ZCAS Board, Staff Committee, has overall responsibility for the maintenance and operations of this policy.

12.1 Contact Details of Responsible Officer

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LUSAKA

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