

**THE SEDOO INITIATIVE FOR
CHILDREN WITH SPECIAL NEEDS**



**WHISTLEBLOWING POLICY
AND PROCEDURES**

TABLE OF CONTENTS

1. Introduction
2. Objectives of the Policy
3. Scope of the Policy
4. Board of Trustees
5. Policy Statement
6. Whistleblowing Procedure
7. The purpose of investigation
8. Time for Investigation
9. Protection and Compensation for Whistle-blower
10. Policy Review
11. Staff Declaration

1. Introduction

The Whistleblowing Policy and procedure describes the position and expectation of The Sedoo Initiative for Children with Special Needs- SECHILD for reporting perceived unethical conduct of employees, management, Trustees and other stakeholders by an employee or other persons to the appropriate authorities. SECHILD in ensuring high ethical standards of operation has set up some set of code of conduct expected from employees and associates. These sets of standards are expected to be respected by all concerned in discharging their duties. The Policy further provides a channel for the organization's employees and other relevant stakeholders; 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.

2. 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, Trustees, management to appropriate authorities in a confidential manner without fear of victimization, harassment, intimidation and reprisal for raising concerns under this policy act. The specific objectives on the other hand are summarized as follows:

- I. To ensure all employees feel supported in speaking up in confidence against unethical, improper and inappropriate conduct within the organization.
- II. To encourage all unethical, improper and inappropriate conducts are challenged at all levels of the organization
- III. To provide clear procedures for reporting and handling such concern(s)
- IV. To ensure proactive prevention and deter misconduct which could impact the organization's reputation
- V. To acquit all concerned with reporting procedures and assurances of confidentiality
- VI. To promote and develop a culture of transparency, integrity and accountability.

3. 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 behavior that undermines universal and core ethical value.

These are but not limited to:

- A. integrity
- B. respect
- C. honesty

D. accountability and fairness. All forms of corporate governance breaches, connected transactions not disclosed or reported in line with regulations, insider abuse and non-disclosure of interests, sexual or physical abuse of staff, service providers, and potential staff and other relevant stakeholders and attempt to conceal any of the above listed acts. It is worthy of note that the above listed reportable misconducts are not exhaustive; however, judgment and discretion is required to determine misconduct that should be reported under this policy. This policy does not however cover individual staff grievance and other employee related matters already covered in the staff hand book of the organization.

4. Board of Trustees

The Board of Trustees and Management of SECHILD 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. The organization's Board of Trustees and Management is committed towards promoting a culture of openness, integrity, accountability and should not tolerate any form of harassment, victimization or discrimination of the whistle blower provided the disclosure is made in good faith and what is reported is a fact.

5. Policy Statement

SECHILD 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, the organization encourages employees and relevant stakeholders who have material of concerned suspected misconduct or suspected breach of law or regulation that may adversely impact SECHILD to come forward and report them through appropriate channels on a confidentiality basis without fear of retribution or unfair treatment. The organization conducts her business on the principles of fairness, honesty, openness, decency, integrity and respect. SECHILD encourages employees and other relevant stakeholders to report and disclose improper or illegal practices or activities. The organization is committed to investigate promptly any reported misconduct and to protect those who come forward to report such activities. All such reports should be treated in strict confidentiality. The organization's operating procedures should detect and prevent or deter improper activities. However, the best systems of controls may not provide absolute safeguards against irregularities. The policy should 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:

- 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

- 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.
- Investigating Team, The team is expected to handle all matters with high professionalism, confidentially and promptly. The team has the responsibility of acknowledging all concern(s) reported and reporting on the progress of investigation to the whistle-blower. They should equally on biannually basis furnish the Management Team with a summary of all cases reported and the result of the investigation. They should be independent and unbiased in carrying out investigation and should refrain from discussing or disclosing matters under investigation.
- Head of Human Resources, the Head of Human resources should handle the report of investigation that relates to the entity's employees in line with the laid down disciplinary procedure
- Human Resources and Risk management team/Investigating team Review, update the whistleblowing policy and procedure and obtain requisite Trustees approval.

6. Whistleblowing Procedure

This Involves steps that should be taken by the whistle-blower in reporting misconduct, and steps required for the investigation of the reported misconduct.

A. Internal Whistleblowing Procedure: Internal whistleblowing Involves staff members bringing up concerns about unethical conduct.

Procedure: The following procedure should be adopted for internal whistleblowing:

- ✓ **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 Compliance Team
 - Dedicated phone number/ communicator chat
 - Dedicated email address

- Via website: Where the concern is received by staff other than the above means, the recipient of such concerns should be required to;

To either use the above channels of communications or the President.

The concern(s) should be presented in the format:

- Background of the concerns (with relevant dates) Reason(s), why the whistle blower is particularly concerned about the situation.
- Disciplinary measures in line with the staff handbook should be taken against any staff that receives concerns and fails to escalate. Also, disciplinary measure should be taken against an internal whistle blower who acted out of malice

✓ **Investigation of Concerns and update:** On progress of investigation. The Head of Compliance team should on receipt of the concern(s) acknowledge receipt of the concern from the whistle blower within 3 working days, and immediately commence investigation. The purposes of investigation are to:

- 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 organization's reputation and if possible protect all sources of evidence.

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

✓ **Raising concern(s) by whistle blower: -medium and format:** An external 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 Compliance team.
- Dedicated phone number/ communication chat
- Dedicated email address: sedoofoundation@gmail.org
- Via website, where the concern is received by staff other than the above means, the recipient of such concerns should be required to;

either use the above channels of communications or report to the Executive Director. The concern(s) should be presented in the format:

- Background of the concerns (with relevant dates)
- Reason(s) why the whistle-blower is particularly concerned about the situation.

Note: Disciplinary measures in line with the staff hand book should be taken against any staff that receives concerns from an external whistle-blower and fails to pass same to the appropriate authority.

6.1 Investigation of Concerns and update on progress investigation:

The Head, of Compliance Team should on receipt of the concern(s) acknowledge receipt from the whistle blower within 3 working days, and immediately commence investigation.

6.2 Report of Investigation and action on report: Report of investigation and action on report upon conclusion of investigation. The team report of findings to the Human Resources or the appropriate authority for further action(s). Where necessary the team should escalate to the Executive Director for further action(s). However, biannual report to keep the Executive Director abreast of developments in whistleblowing should be submitted by Head of the team. All disciplinary action relating to the report should follow SECHILD's disciplinary procedure as contained in the staff hand book. **Note:** If the concern(s) relates to an external party, SECHILD should immediately review the Level of engagement and if necessary terminate the engagement.

6.3 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 Head Compliance Audit or Executive Director. **Note:** Any internal whistle blower that feels victimized can report his/her grievance(s) to the Executive Director and President. This is without prejudice to the fundamental right of the internal whistle-blower to seek redress in the court of law. Also, **Note:** An external whistle blower should 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).

7. The purpose of investigation

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 organization's reputation and if possible protect all sources of evidence.

7.1 Preliminary Investigation: If preliminary investigation shows that the concern falls within the whistleblowing reportable concerns, then further investigation should be carried out. If otherwise or the concern is outside the reportable misconduct, then the team should refer the matter to appropriate quarters for further action. Where necessary the team should give update of the progress of investigation to the whistle blower if the concerns fall within the reportable concerns. Finally, if the concern raised by the whistle blower is frivolous or unwarranted, the team should ignore such concern, where necessary disciplinary measure in line with Human Resources policy should apply to the staff that raise concern(s) out of malice. 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. Where necessary the team should give update of the progress of investigation to the whistle blower, to the President and the Executive Director.

8. Time for Investigation

It should be the policy of the organization 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 should 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 should advice the Executive Director accordingly who should further report to the Board of Trustees.

9. Protection and Compensation for Whistle-blower

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

- In the reasonable belief 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 should be treated with high level of confidentiality, staff and other relevant stakeholders are encouraged to disclose their name to make the report more credible. The organization should take the following into consideration in considering unanimous disclosure:

- i. Seriousness of the issues being reported
- ii. The significance and credibility of the concern
- iii. The possibility of confirming the allegation

The organization should not subject a whistle blower to any detriment. Where a whistle blower feels unfairly treated owing to his/her actions, the whistle blower should be at liberty to report to any other regulatory body with oversight on SECHILD. 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 should 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 should be treated as gross misconduct and dealt with accordingly. Whistle blowers should 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.

10. Policy Review

This policy should be reviewed as may be deemed necessary (every two years). Its custody and management should rest with the Management Team who also has oversight on the Compliance function. All suggestions for review and or amendments should be forwarded to the President who should take to the Board of Trustees for necessary action. Although this document should be hosted in the official website of SECHILD, the Management of the organization should ensure strict compliance with the policy.

STAFF DECLARATION

I, _____ have received the The Sedoo Initiative for Children with Special Needs- SECHILD Whistleblowing Policy, which I have read and understood.

STAFF NO: _____

ADDRESS: _____

LOCATION: _____

SIGNATURE: _____

WITNESS: _____

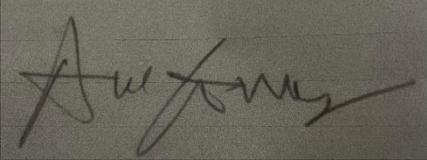
DATE: _____

Kindly return this page to Human Resources

The Whistle Blowing Policy should be reviewed and updated annually

Version	Date	Author	Summary
1.0	June 5 th 2022	The Sedoo Initiative for Children with Special Needs-SECHILD	The Whistleblowing Policy and procedure describes the position and expectation of The Sedoo Initiative for Children with Special Needs-SECHILD for reporting perceived unethical conduct of employees, management, Trustees and other stakeholders by an employee or other persons to the appropriate authorities. SECHILD in ensuring high ethical standards of operation has set up some set of code of conduct expected from employees and associates. These sets of standards are expected to be respected by all concerned in discharging their duties. The Policy further provides a channel for the organization's employees and other relevant stakeholders; 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.

Document Approval

Version	Date	Approved by SECHILD Board of Trustees
1.0	June 5 th 2022	The Sedoo Initiative for Children with Special Needs-SECHILD
		
		Barr. Aver Gavar-Chairperson

