



Whistle blowing Policy



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Acacia Place
Plot 6, Acacia Avenue, Kololo
P.O. Box 35501, Kampala, Uganda
Tel: + 256 312 235 225

Whistle Blowing Policy

Contents

A. Abbreviations	1
B. Introduction	1
C. Purpose	1
D. Scope and Applicability.....	1
E. Policy Statement	2
F. Definitions	2
G. Responsibilities.....	3
G.1 Board.....	3
G.2 Management.....	4
G.3 Employees	4
G.4 Internal Audit	4
H. Resources.....	4
I. Review.....	4
J. Compliance.....	4
K. References, Procedures, and Related Policies	4

A. Abbreviations

KIS – Kalangala Infrastructure Services

B. Introduction

KIS is committed to the highest standards of ethical, moral, and legal business conduct. Ethical business behaviour is the responsibility of every person in the organisation and is reflected not only in our relationships with each other but also with our customers, suppliers, shareholders, and other stakeholders. KIS's Code of Conduct, Ethics and Conflict of Interest Policy and related corporate policies are a key component of its commitment to high standards of business and personal ethics in the conduct of its business.

In line with this commitment, employees and others that have serious concerns about any aspect of KIS's work should report these concerns through appropriate channels provided by the organisation, without any concerns or fear of victimisation. It is recognised that wherever practical, and subject to any legal constraints, matters reported will proceed on a confidential basis.

C. Purpose

The policy sets out the system, which will encourage employees, contractors, and all other parties that have a relationship with KIS, to report suspected offenders and crimes like fraud. The policy is also a formal acknowledgement of management's commitment to protect whistleblowers. However, this policy should not be a platform on which persons can settle grudges or feuds through defamation.

It is also the intent of this policy to raise employees's awareness about the "Whistle Blowers Protection Act 2010".

D. Scope and Applicability

This policy applies to reporting of alleged or suspected fraudulent behaviour and irregular activities. It further applies to employees KIS, Board Members, contractors, and the public. Crimes, irregularities, and behaviour to which the policy applies include:

- violations of KIS's policies and procedures;
- malpractice, impropriety or dangers like:
 - criminal activity;
 - failure to comply with any legal obligation;
 - danger to health and safety of the community;
 - damage to the environment; or
 - the deliberate concealment of any of the above.
- financial malpractice;
- impropriety;
- fraud (bribery, corruption, kickbacks, embezzlement, larceny, and others)
- attempts to conceal any of the above.

The policy does not apply to:

- employee grievances and complaints regarding terms and conditions of employment;
- discipline.

Other policies that address these exceptions should be used.

E. Policy Statement

KIS is committed to the maintenance of the highest standards. As such, it seeks to conduct its affairs in a responsible manner while taking into account the requirements of its key stakeholders and its general guidance on probity, transparency, openness, and accountability.

In line with that commitment, KIS shall comply with the requirements of the “Whistle Blowers Protection Act 2010”. It shall specifically:

- protect persons that disclosure a fraud, corruption, violation of laws, breach of policies or irregularities but only if those persons make disclosures in good faith and through appropriate reporting channels provided by the organisation;
- not tolerate malicious disclosures;
- subject employees that make malicious disclosures to the organisation’s disciplinary measures.

In the same spirit, management shall raise the awareness of employees, vendors, the public, and other parties about the legal privileges and rights accorded to them by the Whistle Blowers Protection Act, 2010.

Management shall equally create whistle blowing guidelines; appoint designated persons to whom whistleblowers shall report suspected cases; and establish reporting channels. It shall also publish the whistle blowing guidelines to employees, vendors, public, and other parties on top of conducting awareness sessions.

Likewise, management shall encourage employees not to use the whistle blowing reporting channels when escalating their grievances and complaints. The right alternative channels for those matters already exist and employees shall be expected to use them.

Besides, employees or other party that harasses or victimises a whistleblower shall be subjected to disciplinary action or even prosecution.

The designated persons shall treat disclosures of information made under this Policy in a confidential and sensitive manner. The identity of individuals making allegations may be kept confidential so long as it does not hinder or frustrate any investigation. In this event, KIS will consult the individual before it takes any further action, which might break the initial confidentiality. It should be recognised, however, that the investigation process may, of necessity, reveal the source of the information and, as part of the investigation, an individual making a disclosure may need to provide a statement as part of the evidence required.

Lastly, management shall use whistle blowing as part of its wider strategy for fighting fraud and corruption.

F. Definitions

Whistleblower

A person or entity making a protected disclosure is commonly referred to as a whistleblower. Whistleblowers may be employees, applicants for employment, contractors, or the public. The whistleblower’s role is that of a reporting party. Whistleblowers are neither investigators, nor finders of fact, nor do they determine appropriate corrective or remedial action that may be warranted.

Disclosure

Means any declaration of information made by a whistleblower with regard to the conduct of one or more persons where the whistleblower has reason to believe that the information given shows or tends to show one or more of the following:

- that a criminal offence or other unlawful act has been committed, is being committed or is likely to be committed;
- that a miscarriage of justice has occurred, is occurring or is likely to occur;
- that a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
- that any matter referred to in the above bulleted points has been, is being or is likely to be deliberately concealed;

Designated Official

The person designated as the official with primary responsibility to receive reports of allegations of suspected improper governmental activities.

Harass

Means a systematic, persistent, or continual, unwanted and annoying pestering that may include threats or demands.

Protected disclosure

Means a disclosure made to:

- an authorised officer;
- a designated official;
- an employer;
- a nominated disclosure officer.

Victimisation

Means and includes:

- dismissal;
- suspension;
- denial of promotion;
- demotion;
- redundancy;
- harassment;
- negative discrimination measures;
- intimidation; and
- threat of any of the above.

G. Responsibilities

G.1 Board

Key functions

- Formulate a Whistle blowing policy and periodic review and approve revisions to it;
- Design of fraud risk management programme of which Whistle blowing policy will be part;
- Set the right tone through continued demonstration of commitment to fraud risk management;
- Govern / Monitor implementation of Fraud risk management programme;
- Oversee publication of this policy to employees, vendors, contractors, and the public;
- Review, revise, and approve this policy periodically.

G.2 Management

Management shall have overall responsibility of encouraging employees, vendors, contractors, and the public to report suspected fraud, corruption, breaches of laws or policies, and irregularities.

It shall also take the lead in creating and implementing mechanisms for protecting Whistleblowers, and raising their awareness about the Whistle blowing Act, and the whistle blowing guidelines.

G.3 Employees

Employees have a duty of care to faithfully serve the organisation and not disclose confidential information about the organisation's affairs.

Nonetheless, where an individual discovers information, which they reasonably believe points to malpractice, wrongdoing, or dangers as specified in this policy; they should disclose it to the designated officer without fear of reprisal.

Equally important, employees or other parties should make disclosures in good faith.

G.4 Internal Audit

The internal auditors shall evaluate the effectiveness of the whistle blowing strategy, guidelines, and KIS's compliance with the Whistleblowers protections Act. They shall without exception report their findings to the Board through the Audit Committee.

H. Resources

Funding for Whistle blowing awareness activities and maintenance of the whistleblower hotlines shall be catered for in annual budgets and reviewed as part of annual planning process.

The resources shall be availed to assist those accountable and responsible for promoting Whistle blowing, and logging reported cases.

I. Review

This policy will be reviewed annually or in response to an event or change in circumstances.

J. Compliance

An employee found to have violated this policy may be subject to prosecution, disciplinary action, up to and including termination of employment.

Other parties that violate the Whistleblowers Protection Act, 2010, on a matter relating to KIS shall be prosecuted in accordance with the law.

K. References, Procedures, and Related Policies

- Whistle blowing guidelines
- Investigation guidelines

- Anti-fraud and Corruption Strategy
- Fraud Policy
- Risk Management Policy
- Compliance Policy
- Conflict of Interest Policy
- Code of Ethics and Conduct
- Whistleblowers Protection Act, 2010