

WHISTLEBLOWING & ANTI-FRAUD POLICY

1. PURPOSE

This policy establishes a framework for the prevention, detection, reporting, and management of fraud, corruption, and other forms of wrongdoing within the Wilson Erhun Foundation for Pharmacy Administration (WEFPA).

It also provides secure and confidential mechanisms for reporting concerns (whistleblowing), protects whistleblowers acting in good faith, and reinforces WEFPA's commitment to transparency, accountability, and zero tolerance for misconduct.

2. SCOPE

This policy applies to:

- Members of the Board of Trustees
- Members of the Advisory Board
- Executive Management
- Employees and consultants
- Volunteers, fellows, interns
- Partners, vendors, and third parties acting on behalf of WEFPA

Compliance with this policy is mandatory for all covered persons.

3. DEFINITIONS

3.1 Whistleblowing

The disclosure of information by an individual who reasonably believes that wrongdoing, unethical conduct, fraud, or abuse has occurred or is likely to occur within WEFPA.

3.2 Fraud

Any intentional act or omission designed to deceive, mislead, or unlawfully obtain financial or non-financial benefit.

3.3 Wrongdoing

Includes fraud, corruption, theft, misrepresentation, abuse of authority, conflict of interest, financial impropriety, safeguarding violations, or serious breaches of WEFPA policies.

4. POLICY STATEMENT

WEFPA:

- Maintains **zero tolerance** for fraud, corruption, and unethical conduct
- Encourages the prompt reporting of genuine concerns
- Protects whistleblowers acting in good faith from retaliation
- Commits to fair, timely, and confidential investigation of all reported concerns

5. REPORTABLE CONCERNS

Concerns that may be reported under this policy include, but are not limited to:

- Financial fraud or embezzlement
- Procurement irregularities or bribery
- Misuse of WEFPA funds, assets, or resources
- Falsification of records or reports
- Abuse of position or authority
- Safeguarding violations
- Serious conflicts of interest not disclosed
- Retaliation against whistleblowers



6. WHISTLEBLOWING CHANNELS

Reports may be made through the following channels:

- Direct report to the Executive Director
- Direct report to the Chair of the Board of Trustees
- Designated confidential email or reporting mechanism
- Any other channel approved by the Board

Reports may be made **confidentially** and, where permitted by law, **anonymously**.

7. WHISTLEBLOWER PROTECTION

WEFPA strictly prohibits retaliation against any individual who:

- Raises a concern in good faith
- Assists in an investigation
- Refuses to participate in wrongdoing

Retaliation includes dismissal, suspension, demotion, harassment, intimidation, or discrimination.

Any act of retaliation constitutes a serious breach of this policy.

8. MALICIOUS OR BAD-FAITH REPORTS

Reports made:

- Knowingly false
- Malicious
- Intended to harm individuals or the organisation

May result in disciplinary action.

This provision shall not deter reports made in good faith, even if they are ultimately unsubstantiated.

9. INVESTIGATION PROCEDURE

9.1 Receipt & Acknowledgement

All reports shall be acknowledged promptly, subject to confidentiality constraints.

9.2 Preliminary Assessment

An initial assessment shall determine:

- Credibility of the concern
- Potential risk and severity
- Appropriate investigative pathway

9.3 Investigation

Investigations shall be:

- Objective, fair, and confidential
- Conducted by authorised personnel or independent investigators where appropriate

9.4 Outcome & Action

Findings may result in:

- Disciplinary action
- Recovery of funds or assets
- Referral to law enforcement or regulators
- Policy or control improvements

10. CONFIDENTIALITY

- All reports and investigations shall be handled with strict confidentiality
- Information shall be disclosed only on a need-to-know basis or where legally required



11. RECORD KEEPING

WEFPA shall maintain secure records of:

- Whistleblowing reports
- Investigations
- Outcomes and actions taken

Records shall be retained in accordance with applicable laws and WEFPA policies.

12. ROLES & RESPONSIBILITIES

Board of Trustees

- Provide oversight and ensure independence of the process
- Review serious or systemic cases

Executive Management

- Implement reporting mechanisms
- Ensure investigations are conducted appropriately

All Covered Persons

- Report suspected wrongdoing
- Cooperate fully with investigations

13. COMPLIANCE & SANCTIONS

Breaches of this policy may result in:

- Disciplinary measures
- Termination of engagement
- Civil or criminal proceedings
- Recovery of losses

Sanctions shall be proportionate to the nature and severity of the offence.

14. MONITORING & REVIEW

This policy shall be:

- Reviewed every three (3) years or sooner if required
- Updated to reflect legal, regulatory, and operational developments

15. RELATED POLICIES

- Code of Ethics & Conduct
- Conflict of Interest Policy
- Financial Management & Accountability Policy
- Safeguarding & Protection Policy

