



Rosana Empowerment Foundation (REF)

Whistleblower/Anti-Fraud Policy

1. Introduction

1.1 Purpose

The purpose of this Whistleblower/Anti-Fraud Policy (the "Policy") is to establish and promote a culture of honesty, integrity, transparency, and accountability at Rosana Empowerment Foundation (REF). This Policy outlines the procedures for reporting concerns related to fraud, financial misconduct, unethical behaviour, or any other wrongdoing within REF and provides protection to those who report such concerns in good faith.

1.2 Scope

This Policy applies to all directors, officers, employees, volunteers, contractors, consultants, and other stakeholders associated with REF. It covers all aspects of REF's operations and activities, including but not limited to financial matters, internal controls, governance, and programme implementation.

2. Reporting Procedures

2.1 Reporting Mechanisms

REF is committed to providing multiple channels for reporting concerns related to fraud or unethical behaviour. Whistleblowers can choose from the following reporting mechanisms:

2.1.1 Internal Reporting:

- a. Employees, volunteers, or contractors are encouraged to report concerns to their immediate supervisor, manager, or another appropriate authority within REF.
- b. If a whistleblower is uncomfortable reporting to their immediate supervisor or believes that the supervisor is involved in the alleged wrongdoing, they should report their concerns to a higher level of management or an appropriate senior staff member.

2.1.2 Confidential Hotline:

REF maintains a confidential hotline (+234 810 152 9000 and email address, *rosanafoundation13@gmail.com*) that allows individuals to report concerns anonymously. Reports can be made 24/7, and all efforts will be made to protect the identity of the whistleblower.

2.1.3 External Reporting:

Whistleblowers have the right to report concerns to external authorities, such as regulatory agencies, law enforcement, or legal counsel, if they believe internal channels have not effectively addressed the issue or if they fear retaliation for reporting internally.

2.2 Anonymous Reporting

REF recognizes that some whistleblowers may wish to remain anonymous. Anonymous reports will be investigated to the extent possible, considering the information provided and the need to address the concern effectively.

3. Protection of Whistleblowers

3.1 Non-Retaliation

REF strictly prohibits any form of retaliation against individuals who report concerns in good faith. Retaliation includes but is not limited to harassment, demotion, termination, or any adverse employment action. Any employee or stakeholder found to engage in retaliation will be subject to disciplinary action, up to and including termination or legal action.

3.2 Confidentiality

REF will maintain the confidentiality of whistleblowers to the extent permitted by law. Disclosure of the whistleblower's identity will be limited to those individuals responsible for investigating the concern, and every effort will be made to protect the whistleblower's identity during the investigation.

4. Investigation and Resolution

4.1 Reporting Review

Upon receiving a report, REF will promptly initiate a thorough and impartial investigation. The investigation will be carried out by individuals with the appropriate expertise and without conflicts of interest.

4.2 Reporting Updates

The whistleblower will be provided with regular updates on the progress of the investigation to the extent possible without compromising the investigation's integrity.

4.3 Corrective Action

If wrongdoing is substantiated, REF will take appropriate corrective action, which may include disciplinary measures, restitution, changes in policies or procedures, and referral to law enforcement or regulatory authorities, if necessary.

5. Policy Review and Training

5.1 Policy Review

This Policy will be reviewed periodically and updated as necessary to ensure its effectiveness and compliance with relevant laws and regulations.

5.2 Training

REF will provide training to employees, volunteers, contractors, and other stakeholders about the existence and purpose of this Policy. Training will also

emphasize the importance of reporting concerns and the protection provided to whistleblowers.

6. Contact Information

For any questions, concerns, or reports related to fraud, financial misconduct, unethical behaviour, or other wrongdoing, please contact:

Justina Mu'azu Adamu

+234 802 992 1352

Rosanafoundation13@gmail.com

7. Conclusion

Rosana Empowerment Foundation (REF) is committed to maintaining the highest ethical standards and encourages the reporting of any concerns related to wrongdoing. This Policy is designed to protect whistleblowers and ensure that concerns are addressed promptly and effectively. Your cooperation in upholding this commitment is vital to the success of our organization and the fulfilment of our mission.