

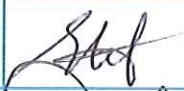

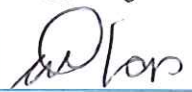
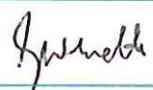
# GIPF

Government Institutions  
Pension Fund

## Whistle Blower Policy

Version: 01

Responsible Department: Office of the CEO

	NAME	DESIGNATION	SIGNATURE	DATES
POLICY ORIGINATOR	E Luanda	Company Secretary		21/2/2020
POLICY OWNER	D Nuyoma	Chief Executive Officer		21/02/2020
COMMITTEE RECOMMENDATION	R Gomachas	LGCC Chairperson		24/02/2020
BOARD APPROVAL	G Menette	Board Chairperson		24/02/2020

RMING  
EIL 82

## Contents

1. Definitions.....	3
2. Introduction.....	3
3. Objectives.....	3
4. Policy Statement .....	4
4.1 Harassment or Victimisation .....	4
4.2 Confidentiality .....	4
4.3 Anonymity .....	4
4.4 Untrue/False Disclosures.....	4
5. Scope .....	5
6. Legislative Context.....	5
7. Whistle Blowing Procedure.....	5
7.1 Whistle Blowing by Internal Stakeholders (Employees).....	5
7.2 Whistle Blowing by External Stakeholders.....	6
7.3 Whistle Blowing Format .....	6
7.4 Onus of Proof in Whistle Blowing.....	6
7.5 Advisory .....	7
8. Dealing with Suspected Irregularities .....	7
9. Toll-free Whistle Blower Hotline Facilities.....	8
10. Creating Awareness .....	8
11. Policy Review .....	8
12. Effective Date .....	8

ELL  
RANING  


## 1. Definitions

- 1.1. "Employee" includes any trustee, non-trustee specialist committee member, employee and service provider.
- 1.2. "whistle blower" means any person who makes a disclosure of improper conduct.
- 1.3. "improper conduct" means conduct referred to in section 5 (a) – (h) of this policy.
- 1.4. "occupational detriment" means dismissal, suspension, redundancy, demotion, refusal of transfer or promotion, transfer against his or her will, alteration of working conditions or retirement to his or her disadvantage, discriminatory or adverse treatment in relation to that person's employment, career, profession, trade, and being subjected to disciplinary action, suspension, harassment, forced transferal.

## 2. Introduction

GIPF has adopted a philosophy of zero tolerance towards any fraudulent or unlawful conduct or any form of dishonesty, fraud, theft, corruption or dishonest behaviours in in all its dealings with internal and external stakeholders. In seeking to attain this goal, the Fund has embarked on an ethics management programme, in order to realise its goal of becoming a responsible and ethical corporate citizen.

The Board of Trustees and management believe that an effective whistle blower arrangement is a deterrent to malpractice and wrongdoing, encourages openness, promotes transparency and minimises ethical risks to the Fund.

The organisation has therefore resolved to develop the whistle blower policy, which is intended to help foster and provide an enabling environment in which employees and other stakeholders can express their concerns, without fear of punishment, reprisals and unfair treatment.

## 3. Objectives

The following are the policy objectives:

- To assist in inculcating a culture of disclosure, which in turn can deter improper conduct;
- To make provision for procedures under which employees can safely, without fear of any occupational detriments, disclose improper conduct;

*Handwritten signature and initials:*  
EIL [Signature] 3

- To protect employees against occupational detriments for having made a protected disclosure; and
- To provide for a means to and to receive appropriate feedback on any action taken against suspected misconduct, breaches and concerns.

## 4. Policy Statement

### 4.1 Harassment or Victimization

The GIPF shall protect whistle-blowers against any form of harassment, victimization or occupational detriment. However, this does not mean that if an employee is already the subject of disciplinary process, such action will be halted as a result of his/her whistle-blowing.

### 4.2 Confidentiality

The GIPF shall ensure that the whistle-blower's identity remains confidential and not be disclosed. It should be appreciated, however, that the investigation process may inadvertently locate the source of the information and that a statement by the employee or external party concerned may be required as part of the evidence. However, no person may be compelled to give evidence for a disclosure made under this policy.

### 4.3 Anonymity

The whistle-blower may remain anonymous when making a disclosure. However, he/she may provide an anonymous email address on which he/she may be contacted should further information be required during the course of the investigation. A concern expressed anonymously and without contact details is difficult to investigate. Nevertheless, it will be followed up at the discretion of the GIPF. This discretion will be exercised by taking into account –

- (a) the seriousness of the issue raised;
- (b) the credibility of the allegation; and
- (c) the likelihood of confirming the allegation.

### 4.4 Untrue/False Disclosures

Employees should only make disclosures which they genuinely believe to be true and sincere. Where disclosures are proven to be untrue and malicious or vexatious, the employee who makes such a false and untrue disclosure shall be subjected to disciplinary action.

In respect of external parties, appropriate criminal sanction shall be taken through referral to relevant bodies.

Kamuk  
EIL 

## 5. Scope

The policy covers reportable incidents which include, inter alia, the following:

- (a) An unlawful act or order requiring violation of a law, gross waste, mismanagement, abuse of authority, substantial and specific dangers to public health or safety;
- (b) An act of fraud, including a misrepresentation, that knowingly and recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation;
- (c) Corruption, which means the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party;
- (d) Misconduct, which means failure by an employee to observe a GIPF policy or procedure;
- (e) An act which amounts to the miscarriage of justice;
- (f) An act which endangers an individual's health or safety;
- (g) An act which results in the damage to the environment; and
- (h) Any other activity which undermines the GIPF's operations, vision and mission.

## 6. Legislative Context

The policy has been developed within the context of the Whistleblower Protections Act, 2017 (Act 10 of 2017) in a manner that seeks to align the GIPF policy framework with local legislation and best practice standards.

## 7. Whistle Blowing Procedure

### 7.1 Whistle Blowing by Internal Stakeholders (Employees)

An employee is entitled to make a disclosure in a manner she/he feels will have the most desirable outcome.

The following are the lines of reporting:

- a) the toll-free anonymous whistle-blower hotline;
- b) the immediate supervisor, in the case of an employee;
- c) the Head of Department/ Division, should an employee be concerned that the immediate supervisor or member of management is involved in improper conduct or is of the view this level of reporting is the only way he/she may get the desired relief;

FILED  
15  
15

- d) the CEO/ Principal Officer, where the employee making the disclosure suspects that a member of management is involved in improper conduct or is of the view that this level of reporting is the only way he/she may get the desired relief;
- e) the Chairperson of the Board of Trustees, where it is suspected that the CEO/Principal Officer, a Trustee or a specialist committee member is involved in improper conduct;
- f) the Chairperson of the Audit Committee, where it is suspected that the Board chairperson is involved in improper conduct;
- g) the Prime Minister, where involvement of the Board Chairperson in improper conduct is suspected.

Notwithstanding anything provided in this section, an employee still has the right to make a report directly to the Chief Executive Officer, should he/she feel that reporting at this level will have the most desirable outcome.

## 7.2 Whistle Blowing by External Stakeholders

The concerns of other stakeholders can be reported to the Chief Internal Auditor or the Principal Officer/CEO, who shall deal with the matter in accordance with the relevant procedures referred to in 7.1.


## 7.3 Whistle Blowing Format

Concerns should preferably be raised in writing. The background and history of the concern, including names, dates and places, where possible, should be set out, as well as the reason why the whistle blower is particularly concerned about the situation. Those who are comfortable to put their concerns in writing can do so anonymously. It is encouraged that reports are conducted as early as practically possible as it makes it easier to take action and initiate remedial procedure.

## 7.4 Onus of Proof in Whistle Blowing

A whistle-blower is not expected to prove the truth of his/her allegation(s); however, he/she should demonstrate to the person to whom the report is being made that there are sufficient grounds for concern.

Revised  
EIC

A handwritten signature, possibly 'J. J.', is written over a circular stamp that contains the letters 'EIC'. The signature is in dark ink and is slanted upwards to the right.

## 7.5 Advisory

Advice and guidelines on how matters of concern may be pursued, can be obtained from the Ethics Office or the Internal Audit Department.

## 8. Dealing with Suspected Irregularities

When an alleged irregularity is reported, the person to whom the matter is reported, shall, in consultation with the CEO/ Principal Officer, where applicable, conduct a high level assessment of the information including the following steps:

- a) Verification of the allegation(s);
- b) High level testing of the allegation(s);
- c) Consideration of the source of information; and
- d) Preliminary consultation with appropriate stakeholders within the GIPF, e.g. Internal Audit.

After careful consideration of the facts presented, the CEO/ Principal Officer, in consultation with Internal Audit and the Legal Division, may decide on the following:

- 8.1 Investigation by Internal Audit, in consultation with the Chairperson of the Audit ; or
- 8.2 Referral to or outsourcing to external service providers; or
- 8.3 Referral to another law enforcement or related agency, e.g. Namibian Police (Nampol), the Office of the Ombudsman or the Anti-Corruption Commission (ACC); or
- 8.4 Disciplinary steps to be taken in terms of GIPF's disciplinary procedures.
- 8.5 Any irregularity committed by a GIPF employee or any other person be pursued and investigated thoroughly by Internal Audit or any other investigating unit and to the full extent of the law, including (where appropriate) consideration of:
  - 8.5.1 In case of employees, taking disciplinary action following the incident in consultation with the Human Resources Department and Legal Services Division;
  - 8.5.2 Instituting civil action to recover losses as advised by the Legal Services Division;
  - 8.5.3 Initiating criminal prosecution by reporting the matter to the Anti-Corruption Commission, Nampol or any other relevant law enforcement or related agency in consultation with Internal Audit and the Legal Services Division; and or
  - 8.5.4 Any other appropriate and legal remedy available in consultation with the Legal Services Division.
- 8.6 Where a whistle-blower discloses information to any person other than those provided for under section 7, then the whistleblower forfeits the protection provided for under this policy.

*Handwritten signature and initials:*  
EIL [Signature] 7 [Signature]

## 9. Toll-free Whistle Blower Hotline Facilities

GIPF shall make available toll hotline to potential whistleblowers, to be able to make anonymous disclosures. The facilities shall include a unique freecall telephone number, fax, email, short message service (SMS), post and internet reporting. The service shall be available live 24 hours a day and 365 days a year. The facilities shall be operated by an independent external facilitator. The periodic reports shall be initially presented to the Internal Audit Department for assurance and the Ethics Office for subsequent reporting to the Board of Trustees.

## 10. Creating Awareness

10.1 The GIPF shall implement initiatives aimed at creating awareness about this policy to both internal as well as external stakeholders.

10.2 This shall take form of policy training workshops as well as other forms of sensitization activities.

10.3 Managers shall be responsible for ensuring that all employees under their control are made aware of and receive the relevant policy documentation.

## 11. Policy Review

This Policy shall be reviewed every three years or whenever necessary.

## 12. Effective Date

This Policy shall become effective on \_\_\_\_\_.

\_\_\_\_\_  
END

Runing  
EIL  
8  
Saw