



## **Office of Internal Audit, Risk, Compliance, and Investigation**

### **Whistleblower Policy**

On the simplest level, a Whistleblower is someone who reports waste, fraud, abuse, corruption, or dangers to public health and safety to someone who is in the position to rectify the wrongdoing.

*(Source: The National Whistleblower Center)*

## DOCUMENT CONTROL

### Policy Details

Procedure ID		Date of Approval	
Version	2.0	Next Review Date	3 years
Author	Sazia Hameid	Designation	Head of Internal Audit, Risk, Compliance, and Investigation
Department	Internal Audit, Risk, Compliance, and Investigation	SBU	Audit & Executive Support
Procedure Administrator	This Policy will be administered by the Audit Risk & Finance Board Sub-Committee Chairperson and Head of Internal Audit, Risk, Compliance & Investigation		

### Policy History

Version	Date	Author	Changes Done	Remarks
Draft 1.1	13/2/2025	Sazia Hameid	Changes as per comments from ARF Subcommittee	Changes incorporated
	14/02/2025	Executive Management Review	Reviewed and discussed	Comments provided and incorporated
	18/2/2025	Sazia Hameid	Changes as per comments from ARF Subcommittee	Changes incorporated
	18/2/2025	Chair ARF Subcommittee	Changes as per comments from Chair ARF Subcommittee	Changes incorporated
	25/2/2025	Manager Policy and Governance	Review and vet against policy template and comments provided	Vetted

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## 1.0 PURPOSE

- 1.1. The Water Authority of Fiji ('WAF') is committed to achieving its strategic goal through good governance practice.
- 1.2. The Whistleblower Policy ('Policy') provides the guidelines by which WAF personnel and external parties can confidentially report breaches of policies, fraud or behaviours that are inconsistent with WAF's overarching practice of good corporate governance.

## 2.0 OBJECTIVES

- 2.1. WAF is dedicated to maintaining the highest standards of integrity, transparency, and ethical conduct.
- 2.2. The policy provides a clear framework for Whistleblowers to report suspected misconduct as protected disclosures, ensuring that all allegations of reportable conduct are investigated thoroughly, fairly, and promptly.
- 2.3. Whistleblowers are safeguarded from retaliation and receive support throughout the reporting process, while those accused are guaranteed natural justice and procedural fairness.
- 2.4. Overall, the policy promotes ethical behaviour and has zero tolerance for unethical behaviour, thereby fostering a healthy organizational culture.

## 3.0 SCOPE

- 3.1. This Policy shall apply to or may be relied on by WAF personnel, Contractors, Management and the Board of Directors ('Board'). The Policy may also apply to external parties for reporting of any staff misconduct, corruption or abuse of WAF assets.

## 4.0 POLICY STATEMENT

### 4.1. Whistleblower Confidentiality

- 4.1.1. All concerns will be handled with the utmost confidentiality, and every effort will be made to protect the identity of the Whistleblower. The Board Audit, Risk and Finance Sub-Committee ('ARF Subcommittee') will have discretion regarding the seriousness of the issue, and if the Whistleblower's concerns require further action.

4.1.2. WAF will take all necessary steps to ensure confidentiality of the information received from Whistleblower and from the investigation carried out on the disclosure.

4.1.3. The types of reportable conduct that should be disclosed include, but are not limited to, the following:

- Fraudulent financial reporting
- Gross mismanagement
- Retaliation against anyone for speaking up in good faith
- Misuse of WAF's funds or assets
- Bribery
- Money laundering transactions
- Override of laws, rules, regulations, policies or procedures
- Improper use of resources
- Discrimination or harassment
- Physical, emotional, or sexual abuse
- Human rights violation
- Failure to follow financial and contract procedure rules
- Serious breach of our Code of Ethics, Rules of Conduct and violations of any of WAF policies and SOPs
- Failure to comply with legal obligations
- Conflicts of interest
- Damage to the environment
- Endangering of an individual's health and safety
- Criminal offence
- Kick back procurement or other deals
- Theft, breach of trust, or embezzlement
- Showing undue favour to a contractor or service provider
- Unfair treatment
- Disclosure of confidential information
- Misappropriation of assets
- Intentional divergence from standards and law compliance
- Inadequate financial or non-financial recordkeeping
- Deliberate concealment of information relating to any of the above

*Note: Employee grievances and disputes involving employment contracts and union issues will be handled by Human Resources (HR) Department in accordance with WAF's HR policy.*

4.1.4. An employee's deliberate failure to disclose any of the instances or actions mentioned in section 4.1.3 above constitutes participation in the offense, is a breach of this policy, and may result in disciplinary action.

4.1.5. In relation to 4.1.1, to the extent possible within the limitations of law and the Policy and the need to conduct a competent investigation, WAF will keep the identity of those disclosing information confidential and not release any information that might identify the person disclosing information.

4.1.6. Any WAF personnel making a disclosure under this Policy will not be victimized in any way.

- 4.1.7. No retaliation – any WAF personnel who retaliates against someone who has reported a complaint in good faith will be disciplined in accordance with the staff disciplinary procedures.
- 4.1.8. Any direct or indirect use of authority to obstruct an individual's right to make a genuine disclosure is prohibited under this Policy. Anyone in breach of this clause will be subject to disciplinary action.
- 4.1.9. Disclosures made by individuals under this policy must be based on first hand factual information or knowledge based on reasonable grounds. Individuals who want to be anonymous should provide sufficient facts / evidence to enable management to investigate the matter without their assistance.
- 4.1.10. We do not support the disclosure of information based on unverified rumours. Any malicious, knowingly false or unsubstantiated allegations will be viewed seriously and will result in disciplinary action.
- 4.1.11. The purpose of whistleblowing is primarily to protect the interest and the integrity of WAF and its stakeholders. Personal complaints or grievances should be reported and addressed through the normal grievance procedure in accordance with the Staff Code of Conduct.

#### **4.2. Disclosure Process**

- 4.2.1. Confidential disclosures under this policy should be made to the ARF Subcommittee.
- 4.2.2. Whistleblowers may use any of the following channels of communication to make a report:
- in writing via email to [Boardauditcommittee@waf.com.fj](mailto:Boardauditcommittee@waf.com.fj)
  - or they may report the matter to ARF Subcommittee Chairperson through mobile no +679 9928877 or +679 7707303.
  - or through WAFs online portal at <https://waterauthority.com.fj/whistleblower-system/>;

#### **4.3. Record Keeping**

- 4.3.1. All disclosures made under this Policy shall be recorded in a register maintained by the ARF Subcommittee Chairperson. The details recorded in the register shall include:
- a) Date complaint received
  - b) Name of person raising the concern (if the person's identity is known)
  - c) Nature of the complaint



- d) Name of person reported to
- e) Action taken to resolve the matter
- f) Date matter closed

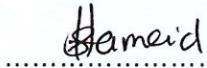
#### 4.4. Timeline for Completion of Investigation

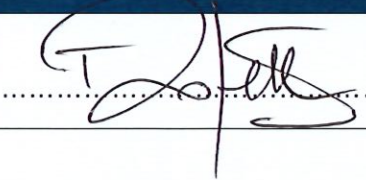
- 4.4.1 Investigations into all fraud and corruption complaints received through this Policy shall be completed within a reasonable period, bearing in mind the circumstances and frequency of the alleged malpractice.

## 5.0 SANCTIONS

- 5.1. A breach under this Policy by WAF Personnel may result in disciplinary action as stipulated under the WAF staff disciplinary procedures.

## 6.0 APPROVAL

<u>Name &amp; Designation</u>	<u>Signature</u>	<u>Date</u>
<b>Ms. Sazia Hameid</b> Head of Internal Audit, Risk Compliance & Investigation	 .....	31/03/25

<u>Name &amp; Designation</u>	<u>Signature</u>	<u>Date</u>
<b>Mr. Seru Soderberg</b> Acting Chief Executive Officer	 .....	31/03/25

<u>Name &amp; Designation</u>	<u>Signature</u>	<u>Date</u>
<b>Mr. Atunaisa Nadakuitavuki</b> Audit, Risk and Finance Board Sub-Committee Chairperson	 .....	03/04/25