

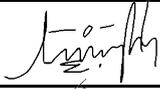


WHISTLEBLOWER POLICY AND PROCEDURE MANUAL

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REVIEWERS & APPROVALS

This document has been reviewed and approved by the undersigned.

| Name | Position | Signature | Date |
|----------------------|-------------------------|---|------------|
| Prof E. Gyimah-Boadi | Board Chair |  | 12/09/2022 |
| Dr. Joseph Asunka | Chief Executive Officer |  | 12/09/2022 |
| Felix Biga | Chief Operating Officer |  | 12/09/2022 |
| Kwaku Owusu-Yeboah | Human Resource Manager |  | 12/09/2022 |

OWNERSHIP/CUSTODIAN OF THE POLICY

This policy document is vested in the Chief Executive Officer (CEO), Chief Operating Officer (COO), and Human Resources Manager (HRM), who have overall responsibility for implementing it in line with Afrobarometer's (AB's) legal and ethical obligations, monitoring its effectiveness, and dealing with queries with regard to its interpretation.

Supervisors at all levels are responsible for ensuring their direct reports are made aware of the policy and adequately trained on its application.

It shall be subject to review every three (3) years or as required in order to keep it up to date with changes to relevant regulations or best practices. All suggestions for review and/or amendments shall be forwarded to the CEO, COO, or HRM for review, including obtaining Management/Board approvals of the amended policy.

DISTRIBUTION LIST

A current version of this document is available to staff on the Google drive labeled "Policies" and on AB website.

INTRODUCTION

Afrobarometer (AB) is committed to the highest standards of ethics, honesty, openness, and accountability. In line with this commitment and in order to enhance good governance and transparency and safeguard the integrity of our institution, the Whistleblower Policy and Procedure Manual is intended to provide:

- i. An avenue for raising concerns related to any illegal or unethical behaviour such as fraud, corruption, and other misconduct.
- ii. Assurance that those who disclose such information can do so anonymously and will be adequately protected and that necessary action will be taken on the disclosure.

Whistleblowing involves reporting alleged unethical conduct of employees, management, directors, partners, vendors, and other stakeholders to appropriate authorities.

The whistleblower policy aims to create a work environment where employees, vendors, service providers, donors, and other stakeholders are able to raise concerns on misconduct, irregularities, or malpractices without fear of harassment and/or reprisal and with an assurance that their concerns will be taken seriously and thoroughly investigated and dealt with.

Internal whistleblowers are employees who report incidents of misconduct in an organisation involving a peer/colleague, a supervisor, a top management official, a vendor, or a partner/stakeholder. External whistleblowers are mostly external stakeholders who report unethical behaviour or wrongdoing by employees, vendors, or other stakeholders via an anonymous platform or to the Human Resource Manager and/or the Chief Operating Officer/Chief Executive Officer if possible.

Employers and employees are key stakeholders and therefore expected to play a vital role in deterring malpractices. However, there may be a reluctance to do so for fear of reprisal. This policy aims to address these fears.

This policy does not replace but complements all other AB approved internal controls, policies, and guidelines.

OBJECTIVES

This policy aims to set out AB's written, formal whistleblowing policy, consisting of responsible and effective procedures for disclosure or reporting of misconduct and impropriety so that appropriate remedial action can be taken if concerns are deemed legitimate.

It is intended to encourage staff and other relevant stakeholders to report unethical or illegal conduct by employees, management, directors, and other stakeholders to appropriate authorities in a confidential manner without any fear of harassment, intimidation, victimisation or reprisal. Specific objectives of the policy are to:

- Encourage timely reporting of alleged malpractices/misconduct.
- Provide a means for discreet and confidential reporting.
- Ensure consistent and timely institutional response to reported impropriety and awareness by whistleblowers of their options/rights.
- Ensure appropriate oversight by the Board of Directors.
- Serve as a means for preventing and deterring misconduct.
- Protect the integrity of AB and that of its shareholders and ensure judicious use of resources.
- Promote and develop a culture of openness, accountability, and integrity.

POLICY STATEMENT

Scope

This policy and procedure manual is designed to enable employees and other stakeholders to report acts of impropriety. Such reports should not, however, be based on mere speculation, rumors, or gossip but on credible evidence and/or on personal knowledge/experience of the circumstance surrounding the incident to indicate that the misconduct has occurred or is likely to occur.

All staff are protected from victimisation, harassment, and disciplinary action as a result of any disclosure, where the disclosure is made in good faith and not maliciously or for personal gain. Reportable misconduct includes, but is not limited to, the following:

- a. All forms of financial malpractices or impropriety such as fraud, corruption, bribery, or theft.
- b. Actions detrimental to health and safety or the environment.
- c. Any form of criminal activity.
- d. Improper conduct or unethical behaviour that undermines universal and core ethical values such as integrity, respect, honesty, accountability, fairness, etc.
- e. Failure to comply with regulatory directives, administrative or internal policy frameworks, etc.
- f. Failure to comply with legal obligations or statutes.
- g. Other forms of corporate governance breaches.
- h. Insider abuse.
- i. Non-disclosure of interests.
- j. Sexual or physical harassment/abuse of any staff, job applicant, service provider, or other relevant stakeholders.
- k. Conduct translating to gross waste of resources.
- l. Attempt to conceal any of the above listed acts.

This policy impacts all employees and contractors of AB regardless of level, location, or function.

Policy Commitment

The Board of Directors and Management of Afrobarometer are committed to promoting a culture of openness, accountability, and integrity, and will not tolerate harassment, victimisation, or discrimination of a whistleblower provided such disclosure is made in good faith with reasonable belief that what is being reported is true.

Therefore employees, stakeholders, and members of the public can raise legitimate concerns without fear and are given assurance that such concerns will be adequately addressed.

Our whistleblower policy is fundamental to AB's professional integrity. In addition, it reinforces the value AB places on employees who are honest and respected members of their professions. It provides a method of properly addressing bona fide concerns that individuals within AB might have, while also offering whistleblowers protection from victimisation, harassment, and disciplinary proceedings.

Whilst AB encourages disclosure of identity by the whistleblower, where possible, it also appreciates disclosure under anonymity with reassurance that such identity will be protected at all stages in any internal matter, except with the consent of the individual or in circumstances where AB is unable to resolve the concern without revealing such an identity; for instance, if external legal action flows from the disclosure and the employee's evidence is required in court.

If an allegation is made in good faith but not confirmed by subsequent investigation, no action will be taken against the person concerned. However, an individual who makes an unsubstantiated claim that is known to be false or made with malicious intent will be subjected to appropriate disciplinary action.

Who Should Blow the Whistle?

Any individual who has observed misconduct can report his / her concerns to designated parties as prescribed by this policy provided such reports are made in good faith and the disclosure is true and reasonable.

All employees should ensure that appropriate steps are taken to disclose any wrongdoing or malpractice of which they become aware as non-action/ concealment will be deemed as complicity.

The disclosure should be made to an appropriate person or authority or anonymously as described below.

Types of Whistleblowing

There are two categories of whistleblowers, namely:

1. Internal whistleblowers - Employees who report incidents of misconduct involving a peer, supervisor/superior, top management staff, or external partners such as contractors or vendors to a relevant authority or platform.
2. External whistleblowers - Donors, suppliers, service providers, and other members of the public who report wrongdoing by employees to the Human Resource Manager or the Chief Operating Officer/Chief Executive Officer or anonymously.

WHISTLE BLOWING PROCEDURE

This Whistleblower Procedure provides a mechanism for reporting any unlawful or unethical conduct at work and reassurance that exposing wrongdoing will not pose any risk to the whistleblower.

The whistleblower should, however, make it clear that they are making their disclosure within the scope of the whistleblower policy in order to ensure that the recipient of the disclosure conducts the investigation within the ambit of the policy and, more importantly, protects the identity of the whistleblower if required.

Internal Whistleblowing Procedure

An internal whistleblower may raise concerns either by declaration or anonymously through any of the following:

- i. Formal letter/email to the CEO/COO and/or the HR Manager
- ii. Call or text to dedicated phone number
- iii. On Communicator chat
- iv. Dedicated whistleblowing e-mail: transparency@afrobarometer.org
- v. Anonymous submission via a form on AB website

Changes to any of the channels detailed above would be promptly communicated to all stakeholders through the approved channels, after which the policy would be amended accordingly.

Where the concern is received by employee(s) other than the CEO/COO or the HR Manager, the employee(s) to whom the concern is directed shall be required to;

- i. Document and immediately forward the concern(s) to the HR Manager with a copy to the CEO and COO.
- ii. If the concerns affect the HR Manager or the COO, the CEO must be notified, and where such issues affect the CEO, such concern shall be referred to the Board through the Board Chair and Secretary for appropriate action within a reasonable time.
- iii. If the concern affects the Board Chair or other board member, such concern shall be referred to AB lawyers and other Board members.

External Whistleblowing Procedure

External whistleblowers include donors, suppliers, service providers, and other members of the public who report wrongdoing by employees or contractors to the HR Manager, the COO, the CEO, or the board. An external whistleblower may raise concerns either by declaration or anonymously through any of the following:

- i. Formal letter/email to the CEO/COO and/or the HR Manager
- ii. Call or text to dedicated phone number
- iii. On Communicator chat
- iv. Dedicated whistleblowing e-mail: transparency@afrobarometer.org
- v. Directly to the Board
- vi. Via a form on the AB website

Changes to any of the channels detailed above would be promptly communicated to all stakeholders by AB through the approved channels.

Where the concern is received by employee(s) other than the CEO/COO or the HR Manager, the employee(s) to whom the concern is directed shall be required to;

- i. Document and immediately forward the concern(s) to the HR Manager with a copy to the CEO and COO.
- ii. If the concerns affect the HR Manager or the COO, the CEO must be notified, and where such issues affect the CEO, such concern shall be referred to the Board through the Board Chair and Secretary for appropriate action within a reasonable time.
- iii. If the concern affects the Board Chair or board member, such concern shall be referred to the AB lawyers and other Board members.

Reporting Format

The concern(s) shall be presented in the following format;

- Background of the concerns (with relevant dates).
- Reason(s) why the whistleblower is particularly concerned about the situation. Supporting evidence for the allegations, if available, would be helpful in the investigation.

Investigating Process of Concern(s) by an Internal/External Whistleblower

The HR Manager shall within seven (7) days of receipt of the concern from the whistleblower:

- a. Acknowledge receipt of the issue(s) raised, except for anonymous reports.
- b. Commence review to ascertain validity of claim and also determine whether the concerns fall within the scope of whistleblowing or not.

The purposes of investigations are to:

- a. Establish if a wrongdoing has occurred based on the concern(s) raised, and if so, to what extent; and
- b. To minimise the risk of further wrongdoing, prevent any further loss of assets and damage to the reputation of AB, and, if possible, protect all sources of evidence.

The HR Manager shall, upon conclusion of the investigation, submit a detailed report to the COO and CEO for appropriate action in line with the approved policies of AB.

Disciplinary sanctions must, however, be ratified by the Central Management Team or the Board of Directors depending on the grade of the employee involved and in line with AB Disciplinary Policy/Procedure.

Where necessary, the HR Manager will keep the whistleblower informed of progress and the outcome of the investigation, within the constraints of maintaining confidentiality or observing legal restrictions generally. If dissatisfied with the outcome of the investigation, a whistleblower may have recourse to the Board Chair, which will not affect the fundamental right of the internal whistleblower to seek redress in a court of law.

Furthermore, the HR Manager shall periodically submit a summary of reported cases and outcomes to the Board.

The COO, CEO, Board Chair, other board member(s), or AB lawyers will assume these investigative roles in situations where the affected person is a senior management official or a board member.

TIME LIMIT FOR INVESTIGATION

In line with this policy, AB is committed to prompt resolution of all concerns or issues raised. In the event that the investigation of a whistleblower complaint is not concluded promptly, the HR Manager must keep the CEO and COO abreast of progress.

PROTECTION/COMPENSATION FOR WHISTLEBLOWER

AB has an obligation to adequately protect whistleblowers. Therefore, reprisal against any employee who in good faith reports a concern about illegal or unethical conduct will not be tolerated.

AB is also committed to fully maintaining confidentiality and provides assurance that all reports will be subject to appropriate investigation and conclusion through an efficient process.

Therefore, whistleblowers are encouraged to disclose their names when filing reports to enhance credibility. However, anonymous disclosures may be considered and are encouraged on the following discretionary basis:

- i. The seriousness of the issues
- ii. The significance and credibility of the concerns
- iii. The possibility of confirming the allegation

Whistleblowers either internal or external may be rewarded depending on the gravity of the case. Compensation may also be provided to whistleblowers who may have suffered loss in the course of the process. This is, however, at the discretion of the Central Management Team.

In addition, a whistleblower may seek further redress from the Board on issues within the scope of this policy.

RIGHTS OF PERSONS IMPLICATED

Any AB network member or staff implicated by the reports of irregularities must be notified in good time of the allegations made against them, provided that this notification does not impede the progress of the procedure for establishing the circumstances of the case.

It is important to note that the basic rights of any member of staff implicated by the reported incidents must be respected, whilst ensuring that the procedures provided for are effective.

Key Contact Persons

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|--------------------------|---|---------------------------|
| Joseph Asunka (CEO) | - | jasunka@afrobarometer.org |
| Felix Biga (COO) | - | fbiga@afrobarometer.org |
| Kwaku Owusu-Yeboah (HRM) | - | kowusu@afrobarometer.org |