THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE

COOPERATIVE AUDIT AND SUPERVISION CORPORATION (COASCO)
WHISTLEBLOWING POLICY AND GUIDELINES

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LIST OF ABBREVIATIONS AND ACRONYMS

COASCO - Cooperative Audit and Supervision Corporation

CPA - Certified Public Accountant

FOREWORD

The Cooperative Audit and Supervision Corporation has consistently been a trailblazer in delivering high-quality services to uphold and advance the highest ethical standards and effective corporate governance. The introduction of this Whistle blowing Policy and Guidelines underscores the Corporation's steadfast dedication to fostering excellence in audit, consultancy, and research services. Throughout the years, the Corporation has championed principles such as confidentiality, non-retaliation, and prompt investigations, reflecting our commitment to an atmosphere of openness, transparency, and respect.

However, a crucial element that has been missing until now is a comprehensive policy and accompanying guidelines to facilitate the reporting of any concerns regarding wrongdoing that may impact our corporation, its employees, partners, or customers. This Policy and Guidelines aim to establish a framework ensuring that any apprehensions about misconduct affecting the Corporation, its employees, or customers can be reported by anyone without fear of reprisals.

Our top priority is to safeguard whistle blowers, and we have implemented robust procedures to ensure that those who raise concerns are treated equitably, confidentially, and without any form of retribution.

We have complete confidence that this policy will contribute significantly to our continuous improvement. We are dedicated to monitoring and enhancing it to align with the latest national and international best practices.

We invite all stakeholders to acquaint themselves with this policy, report any potential wrongdoing, and join us in cultivating a culture of integrity and accountability.
Warm regards,

CPA Jeremiah J.Mugeta
Ag.Director General
Cooperative Audit and Supervision Corporation

Definition of Key Terms

“Board” Refers to the Board of Directors of the Cooperative Audit and Supervision Corporation (COASCO).

“**Whistle-blowing”** This term signifies the act of disclosing information by COASCO employees and other stakeholders to COASCO or other authorities about wrongdoing. Wrongdoing may take the form of fraud, corruption, or similar unethical activities.

“A whistle-blower” Refers to any individual who discloses wrongdoing in accordance with the provisions outlined in this Policy.

“**Corruption**” Corruption is the misuse of entrusted power for personal gain. It encompasses actions like bribery, embezzlement, fraud, favoritism, extortion, and conflicts of interest.

“Fraud” Fraud involves the deliberate misrepresentation of facts for personal gain, resulting in harm or monetary losses to another person.

“Malpractice” Malpractice encompasses the failure of internal or external stakeholders to adhere to laws, regulations, policies, procedures, and other guidelines that impact COASCO's operations.

“Good faith” Acting in good faith means taking honest and well-intentioned actions based on a reasonable belief. It is evident when a report is made without malice, and the individual has a reasonable basis to believe that the report is substantially true.

“**Delegated office**” This term refers to an independent office designated by the Director General as recommended by the Director of Finance and Administration (DFA) to implement this policy and carry out any other functions specified under this policy.

“**Policy**” The term "Policy" specifically denotes the COASCO Whistleblowing Policy.

“Stakeholder” Stakeholders include members of COASCO, employees, suppliers, Customs Clearing Agents, licensed service providers, and the general public.

“Victimization” Victimization includes actions that cause injury, retaliation, damage, or loss, or involve intimidation, harassment, discrimination, disadvantage, or differential treatment in the context of a person's employment, often amounting to a threat of reprisal.

CHAPTER ONE
OVERVIEW, POLICY ENVIRONMENT AND RATIONALE

1.1 An overview

COASCO, established under the Government Act of Parliament No. 15 of 1982 (RE, 2005), oversees cooperatives in Tanzania Mainland, offering audit, supervision, and consultancy services. It plays a vital role in ensuring cooperative efficiency and integrity while also contributing to socioeconomic development through research and expertise in accounting, taxation, and administration. The Cooperative Audit and Supervision Corporation is dedicated to upholding lawful practices, operational excellence, and fairness. With a focus on serving the public interest, COASCO condemns fraudulent activities and prioritizes compliance with regulations. It provides accessible channels for reporting issues, ensuring transparency and accountability. Through its Whistle blowing Policy, COASCO conducts thorough investigations while protecting whistle blowers' confidentiality.

1.2 Policy Environment

The Co-operative Audit and Supervision Corporation (COASCO) is dedicated to maintaining the highest standards of ethical conduct, legal compliance, and operational integrity. This Whistle blowing Policy and Guidelines are established to provide a framework for reporting and addressing significant deficiencies, violations, or fraudulent practices within the Corporation. COASCO's commitment extends to ensuring transparency, accountability, and the well-being of its stakeholders, including Board members, employees, and the broader community.

1.3 Rationale of the policy

To bolster COASCO's reputation, it is imperative to tackle the longstanding issue of the absence of a structured mechanism for reporting and addressing significant deficiencies, violations, or fraudulent practices within the Corporation. Historically, the organization lacked a robust policy and guidelines for managing fraudulent activities, leaving staff and stakeholders without a proper channel to report such events while ensuring their protection. The introduction of the COASCO Whistleblowing Policy and Guidelines is a targeted effort to rectify this challenge. Beyond addressing this issue, the Policy and Guidelines are designed to elevate the visibility of COASCO operations, positioning the organization as a distinguished center of excellence in providing audit, consultancy, and research services for cooperative unions in East Africa. This strategic initiative underscores our commitment to transparency, accountability, and the continuous enhancement of our services, reinforcing COASCO's standing as a trusted and ethical institution

1.4 Policy Objectives

1.4.1 General Objectives

The principal purpose of this policy is to establish a clear and effective mechanism for employees and other stakeholders to report concerns related to suspected wrongdoing or unethical behavior. The Whistle blowing Policy is designed to not only shield whistle blowers from retaliation but also ensure that their concerns are duly addressed and investigated.

Ultimately, the aim is to foster a culture of openness, transparency, and accountability within COASCO, thereby bolstering organizational integrity and mitigating instances of misconduct.

1.4.2 Specific Objectives

Specifically, the Policy intends to:

(i) Safeguard the safety and security of individuals who report actual or suspected wrongdoing.

(ii) mitigate the risk of mismanagement or corruption within the operations of COASCO.

(iii) uphold and protect the reputation of COASCO as a trustworthy and responsible corporation.

(iv) encourage a culture of transparency, honesty, and integrity among COASCO employees and stakeholders.

(v) enable COASCO to adhere to the highest standards of accountability in the workplace.

1.4.3 Scope of the Policy

The Whistle blowing Policy and Guidelines extend to all stakeholders associated with COASCO and encompass a broad spectrum of fraudulent activities and malpractices

1.5 Types of the Whistle blowing

COASCO recognizes three distinct approaches to whistle blowing as follows: -

(i) Open Whistle blowing

In this method, the whistle blower openly shares information without concealing their identity, and they do not insist on keeping their identity confidential.

(ii) Confidential Whistle blowing

This approach involves the whistle blower sharing information with a recipient who knows their identity. However, this information is not disclosed to anyone beyond those with a genuine need to know, except when compelled by law, and is safeguarded with the whistle blower's consent.

(iii) Anonymous Whistle blowing

Under this method, the whistle blower submits information without revealing their identity, ensuring complete anonymity in the reporting process.

CHAPTER TWO
SITUATIONAL AND SWOC ANALYSIS

2.1 Situation Analysis

2.1.1 Introduction

This chapter offers a thorough situational analysis of COASCO's operational environment, examining both internal and external factors crucial for informed decision-making and strategic planning. It encompasses an evaluation of COASCO's fundamental services, its organizational structure, the scope of its services, regulatory compliance, and stakeholder dynamics, laying the groundwork for the effective implementation of COASCO's whistle-blowing policy.

2.1.2 Current Corporation setup

COASCO, established in 1982, initially focused on providing audit and consultancy services exclusively to Cooperative Societies in Tanzania Mainland. Its evolution in 2005 broadened its scope to include non-cooperative entities, accompanied by strategic decentralization efforts leading to the establishment of Fourteen (14) Regional Offices. This expansion reflects COASCO's commitment to delivering comprehensive services to various sectors, supported by its active participation in training, research, and consultancy activities.

2.1.3 Organization structure

Endorsed by the Board of Directors in 2010, COASCO's current organizational structure comprises three Directorates and three Units, facilitating effective policy implementation across different levels. This structured framework fosters transparency and accountability, with distinct units and directorates enabling precision in addressing misconduct within diverse functional domains.

2.1.4 Scope of services

COASCO's audit services, covering financial, compliance, and operational audits for both cooperative and non-cooperative entities, undergo meticulous examination to ensure precision, legality, and efficiency. Additionally, its commitment to Research and Consultancy Services underscores its dedication to offering profound insights and guidance, necessitating a robust whistle-blowing policy to address potential vulnerabilities and ensure transparency and ethical conduct.

2.1.5 Regulatory Environment

COASCO operates within a regulatory framework governed by the Whistle blowing and Witness Protection Act 2015 and the Prevention and Combating of Corruption Act 2007, reflecting its proactive stance towards compliance. Its steadfast adherence to these laws underscores its commitment to maintaining transparency and accountability, with proactive monitoring of legal changes ensuring policy robustness and agility.

2.1.6 Stakeholder Dynamics

Primary stakeholders, particularly cooperative societies, seek timely and proficient audits, research, and consultancy services from COASCO. Concerns regarding the confidentiality and fairness of the whistle-blowing process highlight the need for effective problem resolution mechanisms. COASCO's strategically designed whistle-blowing policy addresses these concerns by ensuring transparency, impartiality, and protection for whistle blowers, strengthening trust and accountability with its primary clients.

2.2 SWOC Analysis

This chapter undertakes a comprehensive examination of both the internal and external environments relating to the COASCO Whistle blowing processes. Internal aspects, including strengths and weaknesses, while the external environment focuses on identifying opportunities and challenges. The ensuing matrix summarizes the strengths, weaknesses, opportunities, and challenges inherent in the COASCO Whistle blowing policy.

STRENGTHS	WEAKNESSES
(i) COASCO's longstanding presence since 1982 has built invaluable auditing expertise in the cooperative sector, enhancing its proficiency in whistle-blowing matters.	(i) Insufficient staffing resources pose challenges for COASCO, potentially impacting the efficiency and responsiveness of its whistle-blowing processes.
(ii) A well-established network of Regional Offices positions COASCO for effective engagement and outreach, ensuring smooth communication and whistle-blowing policy implementation.	(ii) Inadequate ICT infrastructure hinders seamless operations and communication, potentially causing delays or inefficiencies in handling whistle-blowing reports.
(iii) The Corporation boasts a team of highly qualified professionals, guaranteeing expertise in handling whistle-blowing matters with precision.	(iii) The lack of a comprehensive data bank for cooperative clients weakens COASCO's ability to access information, potentially affecting the thoroughness of whistle-blowing investigations.
(iv) COASCO has garnered strong client confidence, reflecting trust in its services, including whistle-blowing processes.	(iv) Limited internal financial resources may hinder COASCO's capacity to fully cover operating costs associated with maintaining an effective whistle-blowing policy.
(v) Affiliation with the esteemed National Board of Accountants and Auditors enhances COASCO's credibility, especially in whistle-blowing contexts.	(v) Inadequate communication and marketing strategies result in low demand, awareness, and utilization of COASCO's whistle-blowing services, hampering its ability to effectively engage stakeholders.
(vi) Ownership of headquarters and strategically located regional offices enables COASCO to efficiently implement whistle-blowing policies across diverse geographic areas.	
(vii) COASCO's ongoing commitment to client education and training underscores its	

dedication to enhancing capabilities, fostering an environment conducive to effective whistle-blowing practices	
OPPORTUNITIES	**CHALLENGES**
(i) Being recognized as auditors of cooperative societies under the Cooperative Act enhances COASCO's credibility, fortifying its role in overseeing whistle blowing processes. (ii) Advances in information and communication technology present opportunities to boost operational efficiency, providing a platform to enhance the effectiveness of COASCO's whistle blowing policy. (iii) Government policies fostering cooperative development create a favorable environment, offering opportunities for COASCO to advance its whistle blowing initiatives within a supportive regulatory framework. (iv) The availability of a qualified workforce in the labor market offers an opportunity for COASCO to maintain a skilled team capable of effectively handling whistle blowing matters. (v) Empowerment under the Corporation's Act to serve as the sole external auditor for cooperatives and oversee other audit firms provides a unique opportunity for COASCO to streamline its whistle blowing processes and maintain control over auditing functions. (vi) The presence of a regulated business environment offers an opportunity for COASCO to ensure compliance and accountability, providing a solid foundation for the successful implementation of its whistle blowing policy.	(i) The absence of clear policies leads to ambiguities in functions among stakeholders, creating competition and potential conflicts in roles related to whistle blowing. (ii) Insufficient support from stakeholders presents a challenge, hampering COASCO's operations, including the effective implementation of the whistle blowing policy. (iii) Inadequate financial support from the government affects COASCO's overall resources, potentially impacting the budget allocated for the whistle blowing policy and other related initiatives.

CHAPTER THREE
POLICY STATEMENTS AND GUIDELINES

3.1 Policy Statement and Guidelines

3.1.1 Policy Issue

COASCO faces a pressing concern regarding the absence of a clear framework delineating the specifics of information disclosure, confidentiality boundaries, and the procedural steps for individuals seeking to disclose misconduct within the organization. This challenge encompasses the absence of formalized reporting avenues, a deficiency in anonymous reporting mechanisms, and insufficient clarity on legal safeguards for whistle blowers.

3.1.2 Policy Statement

COASCO shall establish a comprehensive framework that clearly defines the information to be reported, delineates the information not to be reported, and outlines procedural guidelines for individuals exposing wrongdoing within the corporation.

3.1.3 Policy Strategies

In light of the policy statement delineated in section 3.1.2, which underscores the imperative for COASCO to establish a robust framework governing the reporting of information and the protection of whistle blowers, the following outlined policy strategies are strategically designed to address this critical issue comprehensively.

COASCO Shall,

i) Proactively defining the scope of information to be reported and establishing clear guidelines ensures individuals know what not to disclose when reporting wrongdoing.
ii) Strengthening efforts to educate individuals about whistleblowers' legal protections includes informing them of their rights and available support mechanisms.
iii) Establishing and promoting secure reporting channels prioritizes both transparency and confidentiality in the reporting process.
iv) Implementing a dependable anonymous reporting mechanism fosters a culture of trust, encouraging confidential disclosures without fear of reprisal.
v) Creating easily accessible reporting channels, such as electronic systems and hotlines, simplifies and expedites the reporting process for all stakeholders.
vi) Conducting regular training sessions on whistle blowing policy enhances awareness and addresses specific concerns among employees and stakeholders.
vii) Fostering an organizational culture that values and supports individuals who report concerns emphasizes their positive impact on integrity within the corporation

3.1.4 Operational Guidelines

(i) The reporting individual shall report/disclose issues related to the following within the scope of this whistle blowing policy:-

a) Instances where corruption and related offenses, as defined by the Prevention and Combating of Corruption Act (Sections 15 to 39), have been committed, are about to be committed or are likely to occur.
b) Any situation where an individual has failed to adhere to COASCO laws, is in the process of violating these laws, or is likely to contravene COASCO laws that impose obligations on them.
c) Instances where the health or safety of an individual or a community has been compromised, is currently at risk, or is likely to be jeopardized.
d) cases in which there is a potential for waste, misappropriation, or mismanagement of public resources, or the abuse of office, necessitating disclosure.

(ii) The reporting individual shall,

a) refrain from reporting issues for which COASCO already has established procedures, such as COASCO Staff Grievances, Harassment and Bullying, Research Misconduct, and other related Complaints and Feedback mechanisms.
b) not report personal grievances, as these are more appropriately addressed through COASCO Staff meetings or standard reporting channels.
c) submit anonymous complaints if deemed fit. The principle of fairness and due process dictates that alleged perpetrators should be informed of and provided with an opportunity to respond to any allegations made against them. Consequently, COASCO will investigate anonymous complaints or whistle blowing reports without identifiable sources

(iii) The reporting individual shall report significant concerns to the relevant Director, Head of Department/Unit, or, in cases of suspected theft or fraud, to the Head of Internal Audit. In situations where reporting to these specified superiors might be deemed inappropriate, individuals are afforded the option to report either orally or in writing to:-

a) The Director General
b) The Chairman of the Board of Directors
c) Any other pertinent authorities, such as the Ministry of Agriculture

The reporting individuals shall report matters related to whistle blowing through the following methods: -

1. **Electronic Reporting System**

   Utilize the electronic reporting system to send, receive, and track messages, suggestions, inquiries, and compliments, accessible through the following channels:

   a) Official Website: https://emrejesho.gov.go.tz or follow the link provided on the COASCO website.
   b) e-Mrejesho App: Downloadable on Android or iOS mobile devices.

c) Free Mobile Messaging: Dial 15200#, then select option 9, followed by option 2.

2. Contacting the Director General

If individuals prefer direct communication with the Director General, they can use the provided contact details: -

a) Written Correspondence

Director General,
Cooperative Audit and Supervision Corporation,
P.O. Box 761,
Dodoma,
Tanzania.

b) Electronic Communication

Telephone: +255 (0) 26 2321485
E-mail: info@cosasco.go.tz
Website: www.coasco.ac.tz

c) Oral Complaints or Concerns

Reach the Director General through the telephone number +255 (0) 26 2321485 or by scheduling an appointment.

3. If the whistle blower believes that the methods mentioned 1&2 may not be effective, they have the option to report the matter to the Chairman of COASCO Board of Directors or any other relevant authorities like the Ministry of Agriculture.

4. Whistle blowing can be communicated through sign language as an alternative method for reporting

(iv) The reporting individuals shall, in the process of making a disclosure, whether in written form, sign language, or verbally, ensure a comprehensive and effective submission by adhering to the following details to the extent possible.

a) Provide the complete name, address, and occupation of the whistle blower.
b) Clearly outline the nature of the wrongdoing for which the disclosure is being made.
c) Identify the person alleged to have committed, currently committing, or about to commit the wrongdoing.
d) Specify the time and place where the alleged wrongdoing is occurring, occurred, or is anticipated to occur.
e) If there are individuals who witnessed the commission of the wrongdoing, furnish their complete name, address, and description.

(v) When a whistle blower makes a disclosure orally or in sign language, the following procedures will be adhered to:-

a) Conversion to Written Form

The Director General, Delegated Officer, or Chairman of the Board, to whom the disclosure is presented, will ensure that the disclosure is accurately transcribed into a written format.

b) Assistance for Illiterate Whistle blowers
In cases where the whistle blower is illiterate, the written record required under (a) will be read aloud, interpreted, and explained to the whistle blower in a language they comprehend. The whistle blower's understanding and approval of the written record will be obtained before they make a mark on it. A certificate affirming this process will be appended to the written record.

c) Whistle blowers with Physical Disabilities
If a whistle blower has a physical disability, such as blindness, but is literate, the certificate as described in (b) will be created with suitable adjustments to accommodate their unique needs.

(vi) The Director General shall,

a) Receive complaints or concerns, whether submitted openly, confidentially, or anonymously.
b) Assess the severity and urgency of the risk associated with the reported concern.
c) Have the authority to delegate an officer to handle and receive complaints or concerns, whether made openly, confidentially, or anonymously.
d) Handle and make decisions on complaints or concerns, with the option to consult with the Chairman of the Appointment and Disciplinary Committee on certain matters.
e) Actively listen when concerns are raised orally or over the telephone, without preconceived judgments.
f) Regularly provide updates to the Staff Recruitment and Development Committee of the Board of Directors, encompassing all concerns and complaints raised, along with their respective resolutions.
g) Ensure that all employees and stakeholders are aware of the Whistle blower Policy and Procedures.
h) Promptly determine whether professional assistance is required to conduct an investigation.
i) Consult with any member of management or employee to determine the need for internal or external expertise, such as auditors, legal counsel, or other specialists, for the investigation and analysis of results.
j) Initiate investigations into whistle blowing matters and direct further inquiries when necessary
k) Maintain all records and investigations pertaining to any complaint or concern for a period of seven (7) years. It is imperative that these documents be handled with utmost confidentiality and stored as an integral part of COASCO's records

(vii) The delegated officer shall,

a) Maintain a comprehensive Whistle Blower Log, documenting each complaint or concern along with the date of its receipt.

b) Identify complaints related to serious matters with significant impact or those involving Senior Management, promptly notifying the Directors General through the Director of Finance and Administration within three days.

c) Analyze whether the information received qualifies as whistle blowing complaints or concerns, determining the appropriate policy or procedures for addressing each concern and evaluating its level of urgency and severity.

d) Advise the Director General through the Director of Finance and Administration on the appropriate course of action regarding received complaints or concerns.

e) Prepare reports for submission to the Director General through the Director of Finance and Administration, subsequently presented to the Staff Recruitment and Development Committee on a quarterly basis. These reports will include a comprehensive log of all complaints, detailing the date of receipt, the issues raised, the status of investigations, and the conclusions drawn from each case

(viii) The Staff Recruitment And Development Committee shall,

a) Receive, deliberate, and engage in discussions on whistle blowing reports submitted by the Director General.

b) Review, discuss, and deliberate on whistle blowing information directly sent to the Chairman of the Board of Directors.

c) Seek input from any member of management or employees when assessing the need for internal or external expertise, such as auditors, legal counsel, or other specialists, for the investigation and analysis of results.

d) Direct the Director General to initiate necessary investigations in instances where further investigation is required.

(ix) Whistle blowers are safeguarded under the following conditions, in line with the provisions of Section 10 of the Whistle blower and Witness Protection Act 2015

a) Protection is extended to whistle blowers if the disclosure is made in good faith.

b) Whistle blowers are protected if they have reasonable cause to believe that the disclosed information and the allegations of wrongdoing contained therein are substantially valid.

c) Whistle blowers are assured protection when the disclosure is made in accordance with the provisions of the Whistle blower and Witness Protection Act 2015 and the Prevention and Combating of Corruption Act 2007.

(x) In accordance with Section 10(1) of the Whistle blower and Witness Protection Act 2015, a Competent Authority is mandated to protect whistle blowers based on the following conditions, either upon the whistle blower's application or upon gathering information

a) When there exists a reasonable belief or fear, stemming from the disclosure, that the whistle blower may face the risk of dismissal, suspension, harassment, discrimination, intimidation, or any other form of victimization by their employer or fellow staff members.

b) When the whistle blower or a person with a close or interpersonal relationship may face a genuine risk to life or property as a direct result of the disclosure, or when such a risk is likely to occur.

(xi) In accordance with Section 10(2) of the same act, if a Competent Authority deems that the protection required by the whistle blower exceeds its capabilities, the matter will be duly referred to an institution with the capacity to provide the necessary protection for the whistle blower

(xii) Stakeholders are assured that reported information will be treated with the highest level of confidentiality. Whistle blower identities and details will remain confidential unless required by law. Whistle blowers, in return, are obligated to uphold the confidentiality of the reported information to ensure their safety and facilitate the investigation process. Any breach of confidentiality by the recipient will be considered an offense, subject to disciplinary action.

(xiii) Whistle blowers are urged to promptly report any wrongdoings at the earliest stage possible. Concerns should be raised as soon as the individual reasonably suspects any wrongdoing. It is the responsibility of the person receiving the report to initiate appropriate investigations and gather evidence, potentially seeking assistance from the whistle blower in this process

(xiv) Preliminary and Further Investigations Guidelines:-

a) The delegated officer, in collaboration with another senior officer appointed by the Director General, will conduct or commission preliminary investigations and consultations as necessary to evaluate whether a formal inquiry should be initiated.

b) Should the decision be made not to proceed with a formal inquiry, the whistle blower will be promptly notified in writing, including reasons, within 20 working days of the disclosure.

c) In cases where further investigation is deemed necessary, the delegated officer through the Director of Finance and Administration will take charge of organizing it, unless they are the subject of the disclosure. In such instances, the Director General will assume responsibility.

(xv) The investigation may be carried out by a small group of senior COASCO staff or an outside agency appointed by the Director General. The investigating body will report its findings to the Director General, who will:-

a) Take no further action except to inform the whistle blower of the decision and provide reasons for it.
b) Refer the matter to the police or other appropriate authorities in the event of alleged criminal activities.
c) Refer to the matter for appropriate action within existing COASCO procedures.
d) Refer the matter to the COASCO Board of Directors.

(xvi) When all internal procedures have been exhausted, a dissatisfied whistle blower may request an independent review. This review will be conducted by a person or persons appointed by the Director General or the COASCO Board of Directors. The purpose of the independent review will include: -

a) Ruling on whether COASCO's internal investigation was handled properly.
b) When it is determined that the investigation was properly handled, ruling on whether the response to the disclosure was reasonable in all circumstances.

(xvii) The reviewer will have authority to issue binding recommendations, such as ordering further internal investigations or requiring COASCO to reassess investigation findings. Non-binding observations may also be provided, and the reviewer may rule on the whistle-blower's motives, potentially affecting the costs of the external review. While oral hearings are excluded, the reviewer can interview the whistle-blower or relevant individuals. The independent review's report will be submitted to the Director General/Board of Directors for further action.

(xviii) At any stage of the whistle blowing process, individuals are encouraged to seek independent and confidential advice from any designated entity. The COASCO Staff Recruitment and Development Committee oversee these procedures, receiving details of all cases under this Policy and providing quarterly and annual reports to the Board of Directors

(xix) Independent and confidential advice may be sought at any point in the whistle blowing process from any appointed entity.Oversight of these procedures falls under the purview of the COASCO Staff Recruitment and Development Committee, which will receive details of all cases brought under this Policy and make quarterly and annual reports to the Board of Directors.

(xx) This Whistle blowing Policy will be reviewed when necessary to ensure it remains up-to-date with emerging changes.

(xxi) The Whistle blowing Policy will be reviewed when necessary to ensure it remains up-to-date with emerging changes.

CHAPTER FOUR
GOVERNANCE OF THE POLICY

4.1 Policy Stewards and Mandate

4.1.1 Director General

The Office of the Director General shall assume strategic leadership in matters pertaining to this Whistle blowing Policy and Guidelines.

4.1.2 Directors and Heads of Units

Directors and Heads of Units' roles encompass coordination, communication, and enforcement to ensure that the policy is effectively integrated into the daily operations of their respective offices

4.1.3 Delegated Officer

The officer delegated within the Directorate of Finance and Administration holds responsibility for crucial tasks related to whistle blowing, including:-

a) Maintaining a comprehensive Whistle Blower Log.
b) Identifying and promptly notifying the Director General through the Director of Finance and Administration about serious matters.
c) Analyzing information to determine its qualification as whistle blowing.
d) Providing advice to the Director General through the Director of Finance and Administration on the appropriate course of action.
e) Preparing detailed reports for submission to both the Director General and the Staff Recruitment and Development Committee through the Director of Finance and Administration

4.1.4 Staff Recruitment and Development Committee

The Recruitment and Development Committee shall,

a) Receive, deliberate, and discuss whistle blowing reports.
b) Review and deliberate on whistle blowing information sent directly to the Chairman of the Board of Directors.
c) Seek input on the need for internal or external expertise.
d) Direct the Director General to initiate necessary investigations

4.1.5 Board of Directors

The Board of Directors shall play a pivotal role by endorsing and supporting the policy. This involves emphasizing the significance of ethical conduct and transparency in corporate practices. Additionally, the Board will actively engage in overseeing the policy's

implementation by receiving regular reports from COASCO on whistle blowing cases. This oversight ensures accountability, reinforcing the corporation's commitment to upholding ethical practices

4.2 Role of Other Stakeholders

4.2.1 Ministry Agriculture

The Ministry shall offer guidance on the policy's direction and actionable strategies, creating a supportive environment for sectoral coordination within the framework of COASCO's Whistle blowing Policy

CHAPTER FIVE
IMPLEMENTATION OF THE POLICY

5.1 Implementation COASCO Whistle blowing Policy and Guidelines

In forging a united front toward the successful implementation of the COASCO Whistle blowing Policy, the subsequent sections delve into the intricacies of the participatory approach.

5.1.1. Participatory Implementation Approach

The success of the whistle blowing policy hinges on the active participation of all stakeholders within COASCO. This participatory approach entails a shared responsibility among employees, management, and other relevant entities. Stakeholders are not only encouraged but are obligated to contribute to the success of the policy by actively engaging in self-protective measures and advocating for a culture that upholds ethical conduct and transparency.

5.1.2. Coordinated Responsibilities of Directors and Heads of Units

Directors and Heads of Units hold key responsibilities in overseeing the successful implementation of the whistle blowing policy. Their roles encompass coordination, communication, and enforcement to ensure that the policy is effectively integrated into the daily operations of their respective units. Directors and Heads of Units will work collaboratively with the Delegated Officer and the Staff Recruitment and Development Committee to foster a culture that encourages whistle blowing and protects those who come forward.

5.2.3. Communication and Training Initiatives

An effective implementation strategy includes robust communication and training initiatives to raise awareness among employees about the whistle blowing policy. Regular training sessions will be conducted to educate employees about the importance of whistle blowing, the procedures for reporting concerns, and the safeguards in place to protect whistle blowers. This proactive approach aims to create a workplace environment where employees are well-informed and confident in utilizing the whistle blowing channels.

5.2.4. Periodic Review and Adaptation

To ensure the ongoing effectiveness of the implementation process, a system of periodic review and adaptation will be instituted. Directors and Heads of Units, in collaboration with the Delegated Officer, will assess the implementation's progress, identify areas for improvement, and adapt strategies accordingly. This iterative process will contribute to the continuous enhancement of the whistle blowing policy and its alignment with the evolving needs and dynamics of the organization.

5.2.5. Integration with Organizational Values

The implementation of the whistle blowing policy will be closely aligned with COASCO's core values and principles. Directors and Heads of Units will play a crucial role in embedding the policy within the organizational culture, emphasizing its alignment with ethical standards and the pursuit of excellence. This integration will foster a workplace environment where the whistle blowing policy becomes an integral part of the organization's identity and commitment to transparency and accountability.

CHAPTER SIX
MONITORING AND EVALUATION

6.1 Purpose of Monitoring and Evaluation of COASCO Whistle blowing Policy and Guidelines

The Board of COASCO recognizes the critical importance of continuously monitoring and evaluating the effectiveness of its whistle blowing policy to ensure the successful realization of objectives, strategies, and targets outlined in the Strategic Plan. In pursuit of this commitment to transparency and continuous improvement, the subsequent sections outline specific components of the Monitoring and Evaluation (M&E) framework, delving into the quarterly assessment process

6.1.1 Quarterly Monitoring and Evaluation

The Board commits to conducting quarterly evaluations of the whistle blowing policy, aligning with the organization's annual action plan. This regular assessment aims to capture real-time insights into the policy's performance, allowing for timely adjustments and improvements. The M&E process will involve a comprehensive review of key performance indicators (KPIs) and their alignment with the strategic objectives.

6.1.2. Annual Action Plan Development

COASCO will develop a detailed annual action plan specifically tailored to the whistle blowing policy. This plan will delineate activities to be implemented over the course of the year, ensuring a proactive approach to address emerging challenges and enhance the overall effectiveness of the policy. The annual action plan will include relevant KPIs and applicable time frames for each activity, providing a clear road map for monitoring progress and achieving objectives.

6.1.3 Key Performance Indicators

The M&E framework will incorporate a set of Key Performance Indicators (KPIs) designed to measure the performance and impact of the whistle blowing policy. These KPIs will cover aspects such as the number and nature of complaints received, the timeliness of investigations, the resolution of serious matters, and the overall satisfaction of whistle blowers. The systematic tracking of these indicators will enable the Board to make informed decisions and implement targeted improvements.

6.1.4 Continuous Improvement

The Board is committed to a culture of continuous improvement, and the M&E process will serve as a foundation for identifying areas of enhancement within the whistle blowing policy. Feedback from whistle blowers, stakeholders, and relevant committees will be actively sought and integrated into the evaluation process. COASCO will leverage the findings from the M&E

activities to adapt the policy to evolving needs, technological advancements, and emerging best practices in the field of whistle blowing.

6.1.5. Reporting Mechanism

Regular reports on the outcomes of the M&E activities will be presented to the Board, providing a transparent account of the whistle blowing policy's performance. These reports will include an analysis of KPIs, an assessment of the policy's alignment with strategic objectives, and recommendations for any necessary adjustments. The Board will use these reports to guide strategic decision-making and ensure the continued effectiveness of the whistle blowing policy.

REFERENCES

Guidelines and procedures for the protection of whistle blowers are based on Sections 10(1) and 10(2) of the Whistle blower and Witness Protection Act 2015.

Prevention and Combating of Corruption Act 2007.

Whistle blower and Witness Protection Act 2015.

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