




OBSERVATOIRE DU SAHARA ET DU SAHEL
SAHARA AND SAHEL OBSERVATORY

OSS Whistleblowing procedure

Version 2.0 (May 2017)

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1. SUBJECT

The Sahara and Sahel Observatory (OSS) considers corruption and fraud as detrimental to the realization of its mission. The organization has thus adopted an anti-fraud policy and has established a procedure for preventive and deterrent monitoring of reprehensible practices in all the processes and activities it conducts or coordinates. The main manifestations of the anti-fraud policy can notably be summarized as follows:


- Establishing a systematic commitment to the implementation of the anti-fraud policy for all staff members, suppliers, consultants and service providers who collaborate with OSS; this contractual commitment includes penalties for involvement, directly or indirectly, in an act of fraud, corruption or malfeasance;
- Establishing proactive prevention by means of a due diligence obligation for OSS staff;
- Considering integrity and impartiality in all stages of tenders examination and assessment, selection of suppliers and procurement procedure or during services execution or payment; each member involved, inside or outside OSS, has to commit to the fight against fraud, corruption, malfeasance or any similar act;
- Providing an independent and confidential whistleblowing procedure to report any reprehensible practice, conduct necessary investigations, and regulate reported acts.

The present document summarizes OSS procedure for the treatment of fraud, corruption or similar acts, with all transparency, independence, and rigor.

2. SCOPE OF APPLICATION

OSS invites all its staff members, suppliers, service providers and/or consultants to read and subscribe to its anti-fraud and anti-corruption policy by avoiding committing reprehensible acts and denouncing them in case of occurrence. These reprehensible acts may relate to financial management aspects or to one or several steps of procurement/execution procedure or payment. They are invited to report all reprehensible acts directly to the External Auditor and/or to OSS premises.

OSS considers five types of reprehensible practices which are: corruption, fraud practices, collusive practices, coercive practices, and obtrusive practices.

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3. REFERENCE DOCUMENTS

The anti-fraud and corruption procedure is fully compatible with OSS policy for good financial and administrative governance. It is elaborated based on the following documents:

- 1) OSS Procedures Manual, April 2012 version 1.0
- 2) Terms of Reference of the Auditor's mission
- 3) Staff Statement for the fight against fraud and corruption
- 4) Acceptance of a contractual systematic clause for the fight against fraud and corruption, for all members of staff, suppliers, contractors and / or consultants and third parties that work with the OSS (Article: Anti-Fraud and Corruption)
- 5) Staff Regulations
- 6) Appointment document of the Expenditure controller at OSS
- 7) OSS website for whistleblowing
- 8) Whistleblowing policy

4. CONTENT

4.1. GENERAL POINTS


In accordance with its anti-fraud and corruption policy, OSS has set up a whistleblowing procedure which directly involves the External Auditor, KPMG – BMZ Tunisia. Hence, any individual who becomes aware of any reprehensible practice related to fraud, corruption, malfeasance, collusion or any other similar act, shall report with all confidentiality to the External Auditor who shall investigate in the reported act.

Whistleblowing may concern staff members, suppliers, service providers and any person involved in the execution of OSS activities and projects.

Whistleblowers are encouraged to provide ample information on the alleged reprehensible practices in their reports. They may consider providing answers to the following key questions while writing their reports:

- What is the nature of act reported?
- Who are the person(s) and/or entities(s) involved?
- How did the reported act occur?
- What is the amount of the reprehensible act reported? Its financial and non-financial extent ?
- When did the reported act occur?
- Where did the act occur?
- In what way does the reported act concern OSS?

OSS provides also whistleblowers and complainants with an online grievance mechanism based on a predefined questionnaire to facilitate the reporting process.

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Even if OSS recognizes that whistleblowers may not possess complete information to substantiate their allegations, reports should be formulated in good faith and as accurately as possible. Reports may be submitted at any time through one of the following channels: fax, email or in person.

Complaints should be submitted to the External Auditor or to an internal structure designated by the Executive Secretary and which does not hold any management responsibility in the field concerned.

OSS mandates its External Auditor to receive and inquire into anonymous or non-anonymous complaints and to present his conclusions to the Executive Secretary and the Executive Board to take decisions with a view to strengthening its anti-fraud and corruption procedures.

The External Auditor, who is appointed by the Board, works independently from the Executive Secretariat. The Auditor's independence ensures the confidentiality, effectiveness, and efficiency of the treatment and the monitoring of reports submitted.

4.2. TREATMENT OF COMPLAINTS IN CASE OF Fraud OR SIMILAR ACT

Upon reception of complaints, the External Auditor submits them to the Executive Board which shall carry out a preliminary evaluation to determine if an in-depth investigation is necessary. The evaluation shall be based on the information and documentary evidence provided by the whistleblower or complainant to determine if the complaint is based on reliable information and was made in good faith.

If the preliminary assessment reveals tangible and credible information in line with the acts aimed at by the Whistleblowing Policy, a proper investigation is launched by the External Auditor with the collaboration of OSS members who are not involved in the reported act.


The Internal Auditor shall assess the regularity of the preliminary investigation report.

The party or parties concerned shall be informed, unless the External Auditor considers that such communication might adversely affect the investigation process.

The External Auditor may, if appropriate, take precautionary measures to protect whistleblowers and rectify the situation.

After the detailed investigation, the Internal Auditor must verify the procedure and validate it before transmission to the Board and the Executive Secretary.

The External Auditor submits recommendations, he deems necessary, to the Board Bureau. These recommendations are not a judgment or conclusion on the merits of a case; it is rather intended to protect the rights and interests of the OSS Executive Secretariat during the investigation process.

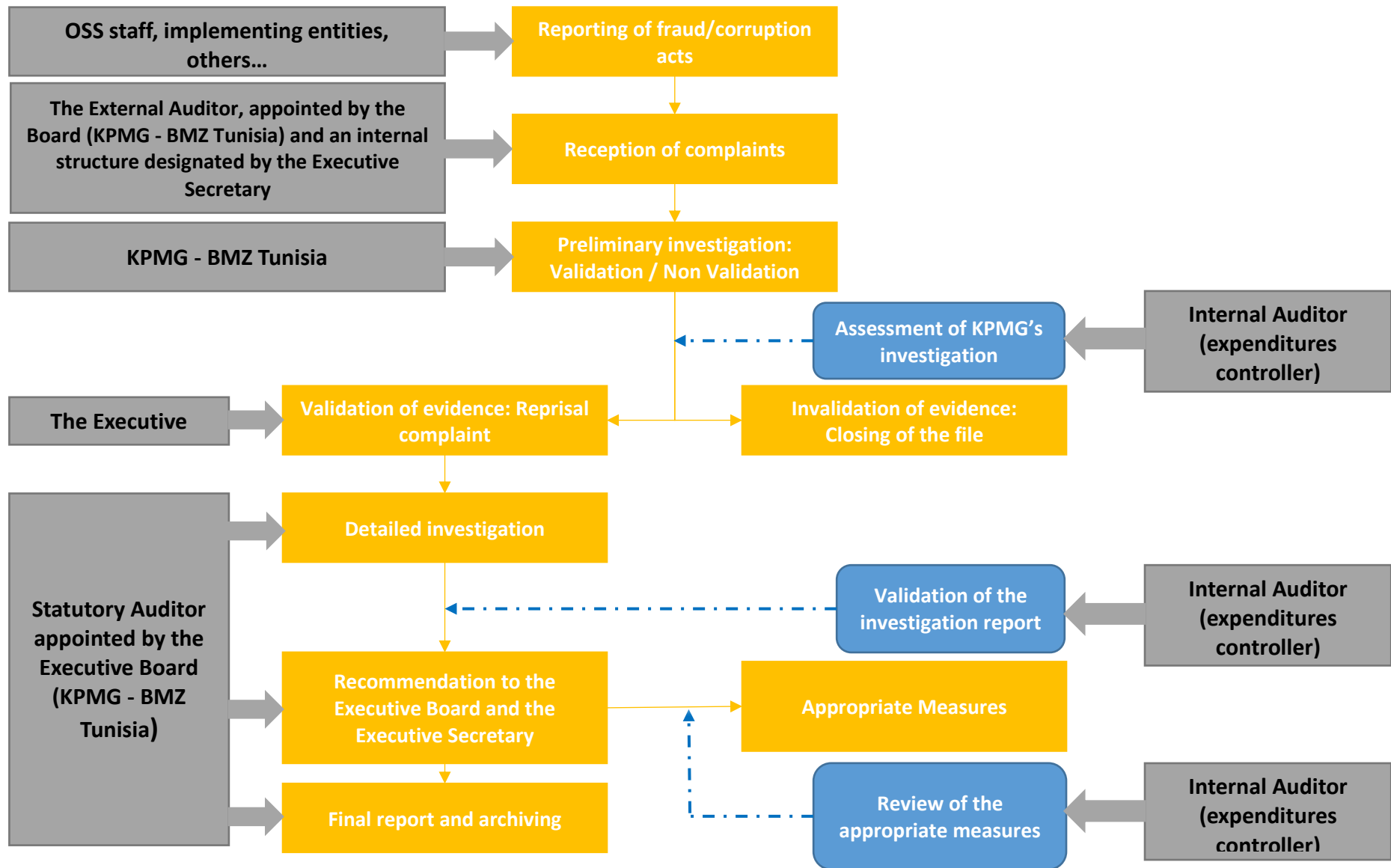
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The External Auditor shall draw a report at the end of the investigation process providing details on all the steps of the whistleblowing procedure:

- Whistleblowing by complainant;
- Reception of complaint by the External Auditor;
- Preliminary investigation by the Board Bureau;
- In-depth investigation by the External Auditor after verification of the evidence provided and the complaint legitimacy by the Board Bureau;
- End of investigation and recommendations.

The formulated report shall be submitted to the Board Bureau who shall take the necessary corrective and regulatory measures based on the investigation's results.

The report and list of measures undertaken shall be recorded in the anti-fraud complaints register of the Internal Auditor to be communicated to the concerned parties and to ensure the monitoring of the act regularization process with a view to preventing the occurrence of fraud, corruption or malfeasance practices.



4.3. WHISTLEBLOWING PROCEDURE

WHAT	HOW	WHO
STEP 1 – Reporting of fraud/corruption acts	<ul style="list-style-type: none"> - Elaboration of a complaint report - Sending by fax or e-mail - Submission in person. 	OSS staff, Executing entities, Other persons involved in projects funded by OSS
STEP 2 – Reception of Complaints	<ul style="list-style-type: none"> - Reception of e-mail - Reception of directly-handed complaints to: Mr. Moncef Boussannouga Zammouri KPMG-Tunisia Address: Publiposte Rue Lac Echkel 1053 les Jardins du LAC Les Berges du Lac BP N°317 Fax: + 216 71 194 320 E-mail: fmbz@kpmg.com.tn 	External Auditor
STEP 3 – Preliminary Investigation	<ul style="list-style-type: none"> - Verification of the validity of report and evidence provided - Validation or non-validation of complaints 	External Auditor
STEP 4 – Investigation launching order (in case of complaint validation)	<ul style="list-style-type: none"> - Sending reprisal complaint 	Executive Board
STEP 5 – Investigation	<ul style="list-style-type: none"> - In-depth investigation - Precautionary measures to protect whistle-blower and rectify the situation - Recommendations to the Executive Board 	External Auditor
STEP 6 – Regular monitoring of corrective measures	<ul style="list-style-type: none"> - Elaboration of final report - Planning of supervision and assessment missions - Planning of external audit missions (if necessary) 	External Auditor

4.4. ROLE OF THE INTERNAL AUDITOR IN THE PROCEDURE

WHAT	HOW	WHO
STEP 1 – Assessment of KPMG’s investigation	- Review of the investigation procedure implemented by the external controller	Internal Auditor
STEP 2 – Validation of the investigation report	- Validation of the report and the provided proofs/evidence	Internal Auditor
STEP 3 – Review of the appropriate measures	- Apply recommendations - Record in the anti-fraud register	Internal Auditor

Annex: Reporting fraud/ corruption form

Form reporting fraud/corruption

Whistleblowers are encouraged to provide as much information and detail as possible, including who, what, when, where, why, and how:

Completed forms may be sent by fax, e-mail or submitted in person to:

KPMG-Tunisia

Attn. Mr. Moncef Boussannouga Zammouri

Immeuble KPMG - Les Jardins du Lac - Lac II, BP N°317 Publiposte Les Berges du lac, Rue Lac Echkel
Tunis (Tunisia)

Tel : +216 71 19 43 44 **Fax :** +216 71 194 320/328

E-mail: fmbz@kpmg.com.tn

Complainant information		
Contact name		Do you request to remain anonymous? <input type="checkbox"/> Yes <input type="checkbox"/> No
Phone		
E-mail address		
Complaint details		
Description (please provide below information on the complaint, no limit for text)		
.....		
.....		
.....		
.....		
OSS Project information, name, country (if known)		
.....		
.....		
Who is involved?		
Supporting documents (if any)		
Reserved for Statutory Auditor appointed by the Executive Board		
Registration number		
Received by		
Date		
Reserved for the Executive Board		
Conditions of admissibility	Admissible <input type="checkbox"/> Non admissible <input type="checkbox"/>	
Reserved for Statutory Auditor appointed by the Executive Board		
Recommendations to the Executive Board and the Executive Secretary		

Signature:

Date: