

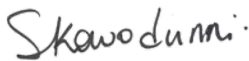
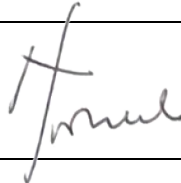





Whistleblowing Policy

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DOCUMENT REVIEW/APPROVAL

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VERSION CONTROL

Version No.	Author	Comment / Reason for Change	Signature	Date
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1. introduction

This Whistleblowing Policy is to promote zero tolerance for fraud and any form of misconduct. It is aimed at providing a platform for callers to freely raise concerns regarding any incident of wrongdoing, fraud, or unethical behaviour within the workplace.

Given that a key feature of an effective whistleblowing programme is the ability of staff and other stakeholders to report misconduct anonymously and confidentially, two channels are being made available, either of which, may be utilized by the Whistleblower as required:

- Internal channel: Reporting can be done through the incident reporting process as instituted by LUTH Advanced Medical Services Limited.
- External channel: The services of an independent Whistleblowing facility provider will be sourced and engaged to assure confidentiality and protection from possible reprisal. This whistle-blowing policy is therefore fundamental to the LAMSL 's professional integrity. The policy is designed to enable employees and other stakeholders to raise concerns and disclose information which they believe shows malpractice or impropriety. More so, it is important to note that anyone who reports allegations of malpractice will be protected as confidentiality is key to the effective implementation of a whistleblowing program.

An important aspect of accountability and transparency is a mechanism to enable employees, vendors, partners, contractors, consultants, directors, and other third parties (altogether known as stakeholders) of LAMSL to voice concerns responsibly and effectively.

It is a fundamental term of every contract of employment that an employee will faithfully serve and not disclose confidential information about the Centre's affairs.

Nevertheless, where a stakeholder discovers information that they believe shows serious malpractice or wrongdoing within the LAMSL then this information should be disclosed internally in a confidential manner without fear of reprisal, and the arrangements to enable this to be done independently is by using the designated LAMSL whistleblowing reporting channels.

1.1 Policy Statement

LAMSL is committed to contributing to sustainable healthcare development, respecting the rights of employees, providing them with good and safe working conditions, and providing them with confidential channels to report any concerns they may have.

1.2 Policy Objectives

- To foster an ethical culture in the working environment
- To encourage employees to confidently raise concerns about unethical violations of the LAMSL's policies and breaches of professional codes of conduct
- To prevent financial loss
- To provide a transparent process for dealing with concerns

- v. To promote and ensure adherence to leading practice
- vi. To regularly communicate to members of staff the avenues open to them
- vii. To highlight channels for whistleblowing and provide guidelines.
- viii. To reassure the whistleblower that he/she will be protected from possible reprisals or victimization if a disclosure has been made in good faith.

1.3 Policy Governance

The ownership and maintenance of this policy is the responsibility of the Head of Human resources. The day-to-day responsibility of interpreting and communicating this policy to affected users is the responsibility of the Human Resources Department.

This Policy shall be reviewed and updated by the Head of the Human resources department as business circumstances require, but not less frequently than annually and approved by the Board.

1.4 Related Documents

- i. Code of Conduct Policy
- ii. Harassment and Abuse in the Workplace Policy
- iii. Discipline and Grievance Procedure Policy.

2. Scope

This Policy applies to all employees of the LAMSL and any other person who provides service to the LAMSL including contractors, consultants, vendors etc.

3. Definition of Terms

The following terminologies used in this document have been defined and described to serve as a guide for users of the document.

- i. **Breach:** A breach is an act of breaking or failing to observe a law, agreement, or code of conduct about the Company and in connection with:
 - an (imminent) criminal offence
 - an (imminent) violation of laws and regulations
 - an (imminent) theft/ or collusion
 - an (imminent) intentional provision of incorrect information to public bodies
 - a violation of the Company's policy, principles, and guidelines
 - any concerns regarding questionable accounting, internal accounting controls or auditing matters and procedures
 - an (imminent) intentional suppression, destruction or manipulation of information regarding those facts
 - an (imminent) sexual harassment either from a male or female employee, sexual discrimination, victimization, physical or verbal harassment or assault
 - theft
 - unauthorized possession of the Company's assets
 - fraud
 - bribery
 - intimidation
 - assault
 - willful or negligent damage of the Company's property

- deserting post or workstation without permission
 - unauthorized possession or consumption of liquor or drugs while on duty
 - willful poor performance
 - sabotage
 - Purchase of goods at inflated prices
 - Forgery (Use of fake certificates, false declaration of age etc.)
- ii. **Complaint:** A reported allegation or concern that is subject to investigation by the appropriate authority.
- iii. **Complainant:** Any party who conveys a concern, allegation or information indicating fraud, or misconduct.
- iv. **TOA:** Tip-Offs Anonymous
- v. **Detriment:** Victimization or reprisal of a whistleblower which can take any or a combination of the following forms; dismissal, termination, redundancy, undue influence, duress, withholding of benefit and/or entitlements and any other act that hurts the whistleblower.
- vi. **Good Faith:** This is evident when a report or concern is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.
- vii. **Investigation:** A process designed to gather and analyze information to determine whether misconduct has occurred and if so, the party or parties responsible.
- viii. **Stakeholder:** A stakeholder is a party that has an interest in a company and can either affect or be affected by the business. Stakeholders include:
- Employees
 - Partners
 - Directors
 - Consultants
 - Vendors
 - Regulators
 - Investors
 - Customers
 - Suppliers
- ix. **Subject:** A person who is alleged to have committed misconduct and subject of investigation.
- x. **The Centre:** NSIA-LUTH Cancer Centre
- xi. **LAMSL:** LUTH Advanced Medical Services Limited.

- xii. **Fraud:** Any act or omission, including a misrepresentation, that knowingly and recklessly misleads, or attempts to mislead, a party to obtain financial or other benefits or to avoid an obligation.
- xiii. **Corruption:** This means the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party.
- xiv. **Misconduct:** A failure to observe the rules of conduct or standards of behaviour prescribed by an organization.
- xv. **Suspect** A person who is alleged to have committed misconduct and is subject to investigation.
- xvi. **Whistle-blower:** Any person(s) including employees, investors, service providers, creditors and other stakeholders of an institution who reports any form of unethical behaviour or dishonesty to the appropriate authority.
- xvii. **Whistleblowing:** The act of reporting an observed/perceived unethical misconduct of employees, management, directors, and other stakeholders. It is an early warning system that enables an organization to find out when something is going wrong in time to take necessary corrective action.

4. Whistle-blowing Procedure

The whistle-blowing procedure involves steps that should be taken by the whistle-blower in reporting misconduct, and steps required for the investigation of the reported misconduct. The following procedures shall guide the whistleblowing process:

4.1 Outsourced Whistleblowing Platform

To assure all LAMSL stakeholders of the confidentiality and anonymity of reported concerns, LUTH Advanced Medical Services Limited shall also maintain an outsourced whistleblowing service managed by an independent party. This platform provided by a third party for raising concerns is branded Tip-Offs Anonymous (TOA). The LAMSL is to enjoy this outsourced Whistleblowing platform through NSIA engagement with the vendor in the provision of outsourced whistleblowing services.

All whistle-blowing reports should be made using any of the TOA reporting channels (see Appendix)

Before making a tip-off (report of alleged misconduct), it is important to obtain as much relevant information as possible, as the whistle-blower would be requested to provide relevant information (see Appendix).

4.2 Protection for Whistleblowers

For the Policy, “retaliation” is defined as any action or threat of action which is unjustly detrimental to the whistle-blower because of his/her report, including, but not limited to harassment, discrimination, and acts of vindictiveness, direct or indirect, that are recommended, threatened, or taken against the whistle-blower.

“Good faith” can be taken to mean the explicit belief in the authenticity of the reported incidents; i.e., the staff reasonably believes the transmitted information to be true.

4.3 Confidentiality

LAMSL commits to treating all such disclosures in a sensitive, confidential, and anonymous manner. The identity of the individual making the allegation will be kept confidential. An Employee, including members of (senior) management and HRU, must never attempt to discover and/or reveal the identity of a Whistleblower who has chosen to report a concern anonymously. LAMSL undertakes to adhere to a strict non-retaliation policy against the whistle-blower, whether the allegation is ultimately substantiated or not. If the individual believes he/she is

being victimized or subjected to a detriment by any person within the Centre because of reporting a concern or assisting the Company in any investigation under this Policy, he/she must inform the Centre Director through the Head of Human Resources and an appropriate action will be taken to protect the individual from any reprisal.

4.4 Retaliation

The CEO/Centre Director must ensure that a Whistleblower, or any employee who provides information, who causes information to be provided or who otherwise assists in an investigation, is protected from retaliation by:

- Strictly prohibiting retaliation. Retaliation is also prohibited if an Investigation shows that the reported concern was done in good faith
- Educating his/her staff on these specific prohibitions; and
- Subjecting to disciplinary action, civil action, or criminal prosecution of any employee who (attempts to) retaliate(s) against a Whistleblower or against any employee who provides information, who causes information to be provided or who otherwise assists in an Investigation.

Where the CEO is the subject of the whistleblowing submission, the ultimate responsibility to protect the whistleblower shall rest with the Board.

4.5 Allegation

For a stakeholder who makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the whistle-blower should exercise due care to ensure the accuracy of the information. However, the individual is encouraged to report a concern provided there are sufficient grounds for a review of the matter.

If, however, it is established that a stakeholder has made malicious or vexatious allegations, and particularly if he or she persists in making them, such allegations will be treated as such (i.e., vexatious and malicious), and the Centre shall determine the appropriate action to be taken against such a stakeholder.

5. Eligibility Criteria

The category of stakeholders includes:

- Employees
- Partners
- Contractors
- Vendors
- Consultants

- Regulators.

6. Types of incidents to be reported

Employees and other stakeholders can raise concerns encountered in the workplace relating to perceived wrongdoing. The LAMSL considers such wrongdoing to include

- Diversion of LAMSL Patients to another Cancer Centre
- Engaging in another paid employment either full-time or part-time while in active full employment with LAMSL.
- Coercive practices, which mean impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party
- Collusive practices, which mean an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party
- Being party to any appearance of money laundering and financing of terrorism
- Bullying, physical/sexual harassment, and those actions impacting dignity at work
- Purchase of inferior goods
- Purchase of goods at inflated prices
- Forgery (use of fake certificates, false declaration of age, etc.)
- Leakage of confidential data
- Conversion/stealing/theft of assets
- Impersonation.
- Conflicts of interest
- General malpractice such as immoral, illegal or unethical conduct (including where someone's health & safety has been put in danger
- Any other activity which undermines LAMSL's operations and corporate philosophy.

6.1 General Provisions on Concerns

S/N	Question	Response
1	What is a concern?	A concern includes a grievance or report of a suspected breach of law or group policy.
2	Am I obliged to report a concern?	If you have a concern and you reasonably believe that there is a breach of law or any existing policies, you are required to report it.
3	What channels can I use to report a concern?	You can report a concern using any of the available Tip-Offs Anonymous (TOA) reporting channels. <ul style="list-style-type: none"> i. Toll-Free Hotline: 0800 TIPOFFS (0800 847 6337) ii. Web Portal:http://tip-offs.deloitte.com.ng ii. E-mail: tip-offs@deloitte.com.ng v. Mobile App: Download Deloitte Tip-offs Anonymous App on Android or iOS devices
4	How do I report a concern?	You can report a concern by using any of the Tip-Offs Anonymous (TOA) reporting channels listed 3 above. You can report a concern either by disclosing your identity or remaining anonymous. If you want your identity to be disclosed you can indicate during reporting by choosing either Completely Anonymous, Partially Anonymous or Full Disclosure identity option. Please refer to 7.2 (<i>Whistle-blower Identity Options</i>) below.
5	What happens after I report a concern?	All concerns reported under this policy will be taken seriously. The way a matter is handled will depend on the type of concern raised.
6	Will my identity remain confidential?	Yes. All whistleblower reports are handled confidentially.
7	Who has access to the information reported to Tip-Offs Anonymous Contact Centre?	Tip-off reports are sent only to designated personnel nominated by LAMSL to NSIA for inclusion on the list of authorized personnel to have access to the information reported to the Tip-Offs Anonymous contact Centre and this should be specifically included in the service agreement with the vendor.

8	Will I be disadvantaged?	<p>No – you will not be disadvantaged for reporting a concern under this Policy regardless of the outcome, provided you make the report in good faith.</p> <p>In making a report under this Policy, the matter will be treated with due importance. Abuse of this Policy, including the making of unfounded malicious allegations, will be treated seriously and may lead to disciplinary action.</p> <p>Anyone who reports a concern but is later found to have been involved in any wrongdoing will not be protected about their role in that wrongdoing (although in some cases the making of a report may be a mitigating factor).</p>
9	Will I get any feedback?	<p>Yes. A Unique Reference Number would be assigned to you once you submit a report using any of the TOA reporting channels. This would be your tracking number that relates to the incident you have reported. If you wish to add more information to a report at a later stage, you can call back and quote the reference number and then provide the additional information.</p> <p>Also, if you wish to follow up on your initial report, you can call back and quote the reference number and the feedback on the investigation would be provided to you.</p>

7. Reporting and Investigation

Employees are encouraged to report any concerns through the normal reporting channels (i.e. through their immediate or next higher-level supervisor) to keep an open dialogue.

- If an employee feels unable or uncomfortable raising the concern through the normal reporting channels, the employee is then encouraged to report the concern to HRU. As such, this Policy complements the normal reporting channels.
- If an employee feels unable or uncomfortable raising the concern to HRU, the employee is then encouraged to report the concern by using the Tip-Offs Anonymous channels.
- Tip-Offs Anonymous service, an independent whistle-blowing facility (toll-free lines, Web Portal, Mobile App, and Email) will be available to all stakeholders. The telephone lines will be manned between 8:00 am and 5:00 pm on Mondays to Fridays only, by multi-lingual handlers who can communicate in English, three major Nigerian languages (Ibo, Yoruba and Hausa), French and Arabic, while the Web Portal, Mobile App, and Email will always be available except during periods of maintenance.

7.1 Procedures for Reporting using a third-party Tip-Offs Anonymous Platform

Whistle-blowing reports should be made using any of the reporting channels listed below:

- **Whistle-blowing Hotlines:** 0800 TIPOFFS (0800 847 6337)
- **Web Portal:** <http://tip-offs.deloitte.com.ng>
- **E-mail:** tip-offs@deloitte.com.ng
- **Mobile App:** Download Deloitte Tip-offs Anonymous App on Android or iOS devices

Before making a report, it is important to obtain as much relevant information as possible, as the whistle-blower would be requested to provide this information:

1. Where the incident occurred
2. Description of the incident
3. Name(s) of people involved
4. Date and time of the incident
5. Evidence
6. Witnesses

7.2 Whistleblower Identity Options

There are three (3) options to choose from in protecting your identity as a whistle-blower, completely anonymous, partially anonymous, and full disclosure. We encourage whistle-blowers to select either option of 'partially anonymous' or 'full disclosure', to provide LUTH Advanced Medical Services Limited with sufficient information to better handle reported concerns. All whistle-blower reports are handled confidentially.

- **Completely Anonymous**

The whistleblower does not disclose any personal information. The unique reference number assigned to the caller could be used to follow up on the case or to provide additional information. Unfortunately, this means that the Centre cannot contact the whistle-blower for more information on behalf of LAMSL if further information about the reported concern is required.

- **Partially Anonymous**

The whistleblower discloses his/her details and the Centre keeps the details without disclosure to LAMSL's management. This allows for future reference. The Service Provider manages this reporting facility. The personal details provided by the whistle-blower would not be divulged to LUTH Advanced Medical Services Limited. If further information about the reported concern is required, the Tip-Offs Anonymous Contact Centre will contact the reporter.

- **Full Disclosure**

The whistle-blower discloses his/her details and requests for such details to be disclosed to LAMSL management. Personal details would be disclosed. All whistle-blower reports are handled confidentially.

7.3 What happens after a whistleblowing report has been submitted?

Upon receipt of a report, *via* any of the TOA reporting channels, the Service Provider transmits the report to the designated recipients within LAMSL through NSIA for the investigation to be conducted.

7.4 Feedback

Feedback will be provided through NSIA to the Service Provider after investigation and subsequently transmitted to the whistle-blower through the initial channel of submission, upon the request of the whistle-blower.

7.5 No Right to Immunity

- Whistle-blowers reporting a concern whose own conduct is implicated in the concern will not be given any automatic immunity from Investigation, disciplinary action, criminal prosecution and/or civil liability.
- The same applies to any other employee who provides information, who causes information to be provided, or who otherwise assists in an Investigation.

7.6 Rights of persons implicated

Any LAMSL member of staff implicated by reports or 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 here that the basic rights of any member of staff implicated by the reported incidents must be respected, whilst ensuring that the procedures provided are effective.

7.7 Review and update

The policy will be subject to review and update from time to time as the need arises. Any questions about the content or application of this policy should be directed to the Human Resource Unit. The Head of Human Resources through the CEO/Centre Director shall propose to the Board of Directors any necessary amendments to these provisions.

8. Non-Compliance

Failure to comply with this Policy could lead to the following consequences:

- Disciplinary action initiated by the LAMSL, including dismissal; and/or
- Termination of any contractual relationship by the LUTH Advanced Medical Service Limited.

9. Disclaimer

A stakeholder's right to protection under this Policy does not extend immunity for any complicity in the matters that are the subject of the report or an ensuing investigation or for reports made maliciously.

If it is discovered that a concern raised by an individual is false, malicious, vexatious or with a view to personal gain, such an individual will lose the protection provided under this

Policy. In this circumstance, if the individual is an employee of the Company, the person's actions will constitute misconduct, and the matter will be dealt with by the Company's

disciplinary procedures. Where the person is a third-party stakeholder, LAMSL reserves the right to terminate the relationship forthwith.

Furthermore, the Company reserves the right to take legal action against members of staff who are shown/known to have made unreasonable disclosure outside this Policy and or to External Parties.

10. Staff Declaration

I have received this Whistle-blowing Policy, which I have read and understood.

NAME:

STAFF NO:

DEPARTMENT:

SIGNATURE:

DATE

Please return this page to Human Resources Department

11. Appendix

Procedure for Blowing a Whistle

Whistle-blowing reports should be made using any of the TOA reporting channels listed below.

- Toll free hotline: 0800TIPOFFS (08008476337).
- Web Portal: <http://tip-offs.deloitte.com.ng>.
- E-mail: tip-offs@deloitte.com.ng.
- Mobile App: Download Deloitte Tip-offs Anonymous App on Android or iOS devices

Step 1:

Whistle-blower contacts the Tip-Offs Anonymous contact Centre via the toll-free hotline.

Step 2:

Contact Centre Agent provides options of anonymity, prompts questions and provides a reference number to the whistle-blower. The Agent interviews the whistle-blower to obtain as much relevant information as possible.

Step 3:

The report analyst sanitizes the report to remove any details that might identify the whistle-blower.

Step 4:

The Contact Centre manager reviews the report and sends it to the designated person(s) at NSIA. The report if related to LAMSL is forwarded to the Chairman of the LAMSL Disciplinary Committee for handling. The Disciplinary Committee after due consideration (nature/severity of the case/person involved), may recommend outsourcing the investigation to a third party or detail the Head of Internal Audit to investigate the issue. The investigation Report is shared with the designated person(s) and decisions/sanctions where necessary are meted out.

Step 5:

Feedback is provided to the Service Provider through NSIA between one and four weeks depending on the nature/severity of the case. In this period the Whistle-blower may be contacted to provide additional information

Step 6:

The Whistle-blower calls back for feedback requests.

Tip-Offs Anonymous (TOA) Report Matrix

S/N	Type of Incident	Recipients
1	Fraud	Chief Executive Officer/Centre Director
		MD/COO, NHDIC
		Chairman Risk, Audit & Compliance Board Committee
		Head, Internal Audit
		Chief Clinical Coordinator
		Chair, Disciplinary Committee
2	Human resource-related matters (for example, sexual harassment)	Head, Human Resources
		Chief Executive Officer/ Centre Director
		Chairman Risk, Audit & Compliance Board Committee
		Chief Clinical Coordinator.
		Head, Internal Audit
		Chair, Disciplinary Committee
3	Breach of the Code of Conduct and Business Principles	Chief Executive Officer/ Centre Director
		Head of Human Resources
		Chairman Risk, Audit & Compliance Board Committee
		Head, Internal Audit
		Chief Clinical Coordinator
		Chairman Disciplinary Committee

4	Any other type of unethical conduct	Chief Executive Officer/ Centre Director Head Human Resources Chairman Risk, Audit & Compliance Board Committee Chief Clinical Coordinator MD/COO NHDIC Chairman Disciplinary Committee
5	Allegations against the Chief Executive Officer/ Centre Director irrespective of the type of incident	Chairman of the Board of Directors Chairman Risk, Audit & Compliance Board Committee MD/COO NHDIC Head Human Resources Chairman Disciplinary Committee Head Internal Audit
6	Monthly Summary Reports	Head, Human Resources Chief Executive Officer/ Centre Director Chairman Risk, Audit & Compliance Board Committee MD/COO NHDIC Chairman Disciplinary Head Internal Audit