



WHISTLE-BLOWER POLICY

Policies can be established or altered only by the Board: **Procedures** may be altered by the CEO.

Purpose of this Tool

A whistle-blower policy creates a mechanism whereby, if an employee or volunteer becomes aware of a violation of policy or law, this can be reported without fear of retaliation. AJESH ensures that directors, employees and volunteers are aware of the policy and understand how to report concerns.

General

The Organization Code of Conduct (the code) requires directors, key volunteers, and employees to observe high standards of working and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations as ascribed in the Organisations guiding principles.

The objectives of this Whistle-Blower Policy are to lay down procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each Project manager, volunteer, and employee of AJESH has an obligation to report in accordance with this whistle-blower policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Organization's code (concerns).

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the code. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Policies can be established or altered only by the Board: **Procedures** may be altered by the CEO.

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Authority

All reported concerns will be forwarded to the Executive Director (CEO) through the Human Resources Officer (HR) in accordance with the procedures set forth herein. They shall be responsible for investigating and making appropriate recommendations to the Board of Directors, with respect to all reported concerns.

No Retaliation

This whistle-blower policy is intended to encourage and enable, CEO, senior staff, volunteers, and other employees to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no staff, volunteer, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Encouragement of Reporting

AJESH encourages complaints, reports, or inquiries about illegal practices or serious violations of the code, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Employees

Employees should first discuss their concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the human resources officer. However, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the concern, the individual should report his or her concern directly to the CEO. In addition, suspected fraud should be reported

directly to the chair of the Board, who may be contacted by phone, by e-mail at or by regular mail if it involves the CEO:

If the concern was reported verbally to the Human Resources Officer (HR), the reporting individual, with assistance from the HR, shall reduce the concern to writing. The HR is required to promptly report the concern to the CEO, who has specific and exclusive responsibility to investigate all concerns. If the human resources person, for any reason, does not promptly forward the concern to the CEO, the reporting individual should directly report the concern to the CEO. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the CEO.

Managers and Other Volunteers

Managers or senior staff and other volunteers should submit concerns in writing directly to the CEO.


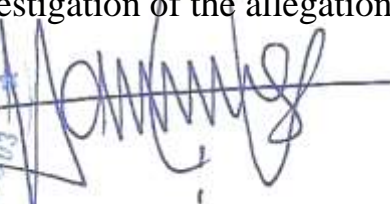
Handling of Reported Violations

The CEO shall immediately notify the chair of the board of any such report. The CEO will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

All reports will be promptly investigated by the HR or any delegated staff, and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the concern.

The CEO and the Board of Directors have the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Authorisation



Harrison A. Nnoko Ngeaje
EXECUTIVE PRESIDENT
(CEO)