



OFFICE OF THE AUDITOR GENERAL MONTSERRAT

REPORTING CONCERNS (WHISTLEBLOWING) GUIDANCE Policy and Procedures

Effective: 1 April 2022

To be reviewed: 31 March 2024

Purpose and scope

1. Openness, integrity and accountability are important to the Office of the Auditor General (OAG), to the Public Service and to the general public. This guidance has been developed to ensure that people who have concerns relating to the Government of Montserrat's (GOM) activities are able to disclose them with the confidence that they will be addressed.
2. The OAG will consider concerns about public bodies which we audit as part of our on-going risk-based approach to the audit process. Provided the issues raised fall within our remit we will consider any correspondence regarding a public body that we audit. On the basis of initial consideration and/or investigation we will decide whether:
 - the matter will be investigated further to form the basis of a report;
 - It should be included in our normal activity;
 - it should be referred to another body; or
 - we will take no further action.
3. We will acknowledge all correspondence within 5 working days and provide a response within a further 20 working days.

Principles of this guidance

- We will provide individuals with a process for reporting their concerns
- Individuals who raise concerns in good faith will not be disadvantaged
- The confidentiality of all persons reporting concerns will be protected
- All disclosures will be addressed as appropriate
- Any evidently vexatious allegations will not be pursued

How do I raise a concern about one of public sector clients?

The first thing to do is to get in touch with the entity involved. They will often have a complaint process you can use. Direct contact with the organisation is also

the best way to get information about how they have used money or how they intend to use money in the future.

If after that you still have concerns, then you need to find out who to go to next. There are various agencies or commissions who deal with complaints about public services. Therefore, we will not investigate matters which we think are best dealt with by another agency. Where we can't consider your concern, we will tell you why and advise which, if any, organisation may be able to help you. Only in exceptional circumstances will we look at concerns that relate to something that happened more than three years ago. Our audit resources are limited so we have to make sure that we make the best use of them.

Once you have raised the matter with the organisation itself and you have looked at the options available for making a complaint, you may decide that you want to tell us about something concerning the finances or resources of one of the organisations we audit. If so, you can do this verbally or in writing.

Please let us have any evidence you may have in support of your concerns and tell us about your contact with the organisation you are concerned about and any other agencies/commissions you have approached about it.

What sorts of concerns should be reported?

The types of matters that should be reported to the OAG and further information on the process of reporting are provided below. It might for instance include concerns about:

- Fraud and/or mismanagement of public funds
- corrupt or improper use of funds or resources
- negligence or mismanagement by someone in the Public Service or a related organisation in relation to the use of the GOM resources

Process for reporting serious wrongdoing

The OAG is regarded as an independent office of the GOM, reporting directly to the Legislative Assembly through its Audit Work and provides objective assurance over the design and effectiveness of controls or processes in place to manage the key risks impacting the GOM's programs and operations, including the quality of such controls and processes.

The OAG will ensure all reports by individuals are reviewed and properly followed-up or referred to the appropriate entity, as necessary, given the nature of the claims and the mandate and priorities of the OAG.

An individual who is concerned about a particular issue is encouraged to disclose that to the **Reporting Concerns Unit** within the Office of the Auditor General by emailing mnaoreportingconcerns@gmail.com or by calling 664 491 3460.

An individual may also opt to first report or raise a concern to a Supervisor or Head of Department. The Supervisor or Head of Department on receipt of a concern shall refer the matter to the OAG for appropriate investigation and follow up.

Protections for individuals or organisations raising concerns

Individuals or organisations who report concerns in good faith and in accordance with this guidance can expect:

- their disclosure to be treated confidentially and professionally by the OAG.
- their identity to be kept confidential and that unauthorised breaches of confidentiality will render a public officer liable to disciplinary proceedings in accordance with the Public Service Code of Conduct.
- to be advised if their disclosure or identity is unable to be kept confidential and to understand the reasons why (information may have to be disclosed for instance in order to properly investigate and address the disclosure).

Responsibilities of individuals raising concerns

Where allegations of wrongdoing are involved, particular care should be taken. They can be very damaging for the GOM or individuals if not handled responsibly. This is especially important where the individuals concerned have not had an opportunity to respond or the individual reporting the wrongdoing does not know the full facts.

Our expectations of individuals who report concerns are that they will:

- do so in good faith – honestly and for genuine reasons.
- use their judgment and discretion.
- advise any concerns they have about making the disclosure or their identity being disclosed.
- cooperate with any investigation into the disclosure, and provide further information where that is available and requested.

Responsibilities on receiving a report

An individual within the OAG who has concerns reported to them will ensure that appropriate steps are taken following the disclosure to address the issue. The precise steps taken will depend on the nature, seriousness and circumstances of the issue disclosed.

Our expectations of individuals who have concerns reported to them are that:

- immediate steps are taken as necessary to protect the OAG, the public and any individuals likely to be affected.
- the disclosure is escalated as appropriate to ensure that it is addressed promptly and appropriately.
- receipt will be acknowledged and any information as to next steps will be provided, in writing (e.g. by email, within five working days of receipt).

Following any such steps, our expectations are that:

- the disclosure will, if appropriate, be investigated promptly and fairly, in accordance with any relevant or applicable policies and procedures of the GOM and the OAG. The outcome of the said investigation will be

communicated to the individual who made the disclosure within a reasonable time.

- if the concern is well founded, the issue is addressed promptly and appropriately and external agencies are notified or involved where appropriate.
- if the individual who has made the disclosure wishes the disclosure or his or her identity to be kept confidential, those wishes are respected to the extent possible and appropriate.
- if the disclosure or identity of the individual who made it cannot be kept confidential, the individual is advised of that and of the reasons his or her disclosure or identity cannot be kept confidential.

Information to be supplied in disclosure

- The full name, address and occupation of the person making the disclosure.
- The nature of the wrongdoing in respect of which the disclosure is made.
- The name of the person alleged to have committed, to be committing or to be about to commit the wrongdoing.
- The time and place where the alleged wrongdoing is taking place, took place or is likely to take place.
- The full name, address and description of a person (if any) who witnessed the commission of the wrongdoing.
- If the person is an employee making a disclosure about that person's employer or a fellow employee, whether the person making the disclosure remains in the same employment.

Monitoring and review

This is for guidance only and does not form part of any contractual rights. The contents may be subject to revision from time to time.

Questions and feedback

If you have any questions or feedback about this guidance or a particular disclosure made under it, please contact the Head of the Office of the Auditor General.

Other OAG Contact Details

Miss Marsha V E Meade, Deputy Auditor General/Auditor General (Ag)

In person at the OAG (by appointment)

In writing to: Office of the Auditor General, PO Box LB1127, Montserrat

Email: meademv@gov.ms

Telephone (664) 491 3460

Other Useful Contact Details

Chairman, Complaints Commission

c/o Constitution and Commissions Secretariat

#1 Farara Plaza

Brades

Montserrat

Email: ccs.montserrat@gmail.com