

# **GAMBIA REVENUE AUTHORITY**

## **WHISTLE BLOWER POLICY AND GUIDELINES**

**JANUARY 2023**

## TABLE OF CONTENTS

FORWARD.....	3
Start date.....	4
<b>1.0 DEFINITION OF TERMS.....</b>	<b>5</b>
<b>2.0 VISION.....</b>	<b>7</b>
<b>3.0 CORPORATE CORE VALUES.....</b>	<b>7</b>
<b>4.0 PURPOSE.....</b>	<b>7</b>
<b>5.0 POLICY STATEMENT .....</b>	<b>8</b>
<b>6.0 SCOPE .....</b>	<b>8</b>
<b>7.0 ISSUES TO BE REPORTED UNDER THIS POLICY.....</b>	<b>8</b>
<b>8.0 ROLES AND RESPONSIBILITIES.....</b>	<b>9</b>
<b>9.0 REPORTING CHANNELS. ....</b>	<b>11</b>
<b>10.0 REPORTING PROCEDURES AND FORMAT.....</b>	<b>11</b>
<b>11.0 SAFEGUARDS AGAINST REPRISALS AND VIOLATION OF CONFIDENTIALITY.....</b>	<b>12</b>
<b>12.0 PARTNERSHIP AND COOPERATION.....</b>	<b>12</b>
<b>13.0 PUBLICITY AND COMMUNICATION.....</b>	<b>12</b>
<b>14.0 BREACH OF POLICY .....</b>	<b>12</b>

## **FOREWORD**

The Gambia Revenue Authority (GRA) recognizes the value of transparency and accountability in its administrative and management practices, and therefore supports the making of disclosures that reveal corrupt, unlawful or irregular conduct, mismanagement of public resources, or conduct involving a substantial risk to public health and safety of the environment.

Whistleblowers are key in the fight against corruption and unethical conduct in revenue collection. Corruption and unethical conduct is a threat to national security, revenue collection and socio-economic development. If corruption and unethical conduct remain unchallenged or unidentified, they can undermine the Authority's mandate leading to poor service delivery and public apathy.

This Whistleblower Policy affirms the Authority's commitment to strengthen integrity and intensify the fight against corruption, fraud and related offences.

The Policy sets forth the conditions and procedures for the disclosure of allegations of corruption, fraud and any other misconduct without fear of reprisal, victimization, or discrimination.

Start Date	February 2023
Date of Last Revision	N/A (this is the first version)
Effective Date of Revised Version	January 2026
Replaces	N/A (this is the first version)
Approved By	GRA Board of Directors

## **1.0 DEFINITION OF TERMS**

- 1.1 Top Management** – Members of Top Management.
- 1.2 Disclosure** - A report or complaint made from the public to someone in the Authority about an alleged dishonest or illegal activity occurring in the Authority or being perpetuated by the taxpayers. The alleged activity or misconduct may include violation of law, rules, regulations or a threat to public interest through corruption, fraud, tax evasion or any other unethical conduct.
- 1.3 Good Faith Disclosure** - means any disclosure given by any employee who reasonably believes that the information disclosed, and any allegation contained in it, are substantially true; and who does not make the disclosure for purposes of personal gain, excluding any reward payable in terms of any law in all circumstances of the case. It is reasonable to make the disclosure and must not be frivolous or vexatious.
- 1.4 Reprisal** - Refers to any adverse employment action against an employee who seeks advice on making disclosure, makes a disclosure, or co-operates in an investigation of wrongdoing, or declines to participate in wrongdoing.
- 1.5 Unlawful Reprisal** - means conduct that causes, or threatens to cause, detriment to a person directly because a person has made, or may make, a public interest disclosure; or to a staff directly because the staff has resisted attempts by another staff to involve the officer in the commission of an offence.
- 1.6 Sensitive disclosure** - Refers to a disclosure which touches on matters related to huge tax evasion scam, corruption, national security, facilitation of trade in restricted or prohibited goods and complaint against a member of top management.
- 1.7 Violation or wrongdoing** - Any contravention of laws, regulations, procedures related to tax and existing Laws of The Gambia.
- 1.8 Whistleblower/Complainant** - means any person or organization who in good faith reports or is proven to be about to report a concern, allegation or any information indicating that corruption, fraud, or any other misconduct is occurring or has occurred and has knowledge or belief that the concern, allegation or information is true. The alleged activity or misconduct may include violation of law, rules, regulations or a threat to public interest through corruption, fraud, tax evasion or any other unethical conduct.

1.9 **Stakeholder**- A person, group, or organization that has interest in GRA.

1.10 **Public interest disclosures** - include disclosures of information made by any person or an employee, regarding any conduct of any person or an employer, or an employee of that employer, that the person making the disclosure believes on reasonable grounds shows or tends to show one or more of the following:

- i. That a person has engaged, is engaging, or proposes to engage, in disclosable conduct.
- ii. Public wastage.
- iii. Conduct involving substantial risk or danger to the environment.
- iv. That a person has engaged, is engaging, or proposes to engage, in an unlawful reprisal.
- v. That a staff has engaged, is engaging, or proposes to engage, in conduct that amounts to a substantial and specific danger to the health or safety of the public.
- vi. That a criminal offence has been committed is being committed or is likely to be committed.
- vii. That any matter referred to above has been is being or is likely to be deliberately concealed.

1.11 **Protected Disclosure** means a disclosure made to a legal practitioner; an employer; a person or body; or any other person or body but does not include a disclosure in respect of which the employee making the disclosure commits an offence by making that disclosure; or made by a legal practitioner to whom the information was disclosed in the course of obtaining legal advice;

- i. In relation to disclosures made to legal practitioners, any disclosure made to a legal practitioner with the object of, and in the course of, obtaining legal advice is a protected disclosure.
- ii. In relation to disclosures made to an employer, any disclosure made in good faith and substantially in accordance with any procedure prescribed, or authorized by the employee's employer for reporting or otherwise remedying the impropriety; or to the employer of the employee, where there is no procedure is a protected disclosure.
- iii. Furthermore, any employee who, in accordance with a procedure authorized by the employer, makes a disclosure to a person other than the

employer is deemed, to be making the disclosure to the employer.

- iv. In relation to disclosures made to persons or bodies, any disclosure made in good faith to a person or body in respect of which the employee reasonably believes that the relevant impropriety falls within any description of matters which, in the ordinary course are dealt with by the person or body; and the information disclosed, and any allegation contained in it, are substantially true; is a protected disclosure.
- v. A person or body, to whom an employee makes the disclosure, is one which the employee is of the opinion that the matter would be more appropriately dealt with by that other person or body.

## **2.0 VISION**

To be a highly efficient revenue administration that enhances national growth and development.

## **3.0 CORPORATE CORE VALUES**

- i. **Honesty & Integrity;** Refers to the application of the Laws, Rules and Regulations fairly with the highest standards of trust and honesty.
- ii. **Professionalism;** Refers to the commitment and demonstration of the highest level of standards and ethics in the execution of one's duties in order to attain excellence.
- iii. **Fairness & Impartiality;** Refers to the equal, responsible and consistent application of the Laws, Rules & Regulations and administering our requirements reasonably.
- iv. **Commitment & Teamwork;** Refers to the dedication and effective use of time through joint efforts for the timely execution of duties to achieve set objectives.
- v. **Respect & Equity;** Refers to the act of recognizing diversity and treating stakeholders with importance, politeness and in a dignified manner.

## **4.0 PURPOSE**

This Policy establishes a framework for the reporting of disclosures of alleged improper conduct or alleged detrimental action on the GRA or its employees, and a system or framework within which public interest and protected disclosures shall be independently and vigorously dealt with. The Policy further provides guidelines through which the rights, including the employment rights of GRA employees who make public or protected interest disclosures are safeguarded. This Policy also protects such employees from unfair

termination and unfair prejudicial employment practices.

## **5.0 POLICY STATEMENT**

GRA is committed to the highest standards of openness, probity and accountability and encourages employees and stakeholders who have serious concerns about any aspect of the Authority's work to voice those concerns. The Authority does not condone reprisal, victimization, or discrimination against any person who reports any act or omission under this policy.

## **6.0 SCOPE**

This policy applies to all GRA staff and stakeholders. All staff and stakeholders are encouraged to report to the Authority activities related to corruption, fraud, unethical conduct, rules and regulations that may threaten public interest and national security.

## **7.0 ISSUES TO BE REPORTED UNDER THIS POLICY**

This policy covers both public interest disclosures and protected interest disclosures. Under this policy, employees and the public are encouraged to disclose any misconduct involving the Authority's personnel and/or a taxpayer that undermine the operations of the Authority. Misconduct includes, but is not limited to the following:

- i. Corruption
- ii. Theft
- iii. Embezzlement
- iv. Defrauding or attempting to defraud the Authority.
- v. Defrauding or attempting to defraud taxpayers.
- vi. Tax evasion or abetting tax evasion
- vii. Unauthorized removal of property from any Authority premises
- viii. Removing, altering or destroying official records
- ix. Illegal importation or exportation of goods
- x. Abuse of office
- xi. Smuggling or abetting smuggling
- xii. Drug trafficking or abetting drug trafficking
- xiii. Providing false or misleading information or evidence for Authority records



- xiv. Any form of dishonest conduct
- xv. Any criminal or suspected criminal conduct
- xvi. Nepotism
- xvii. Discrimination/Victimization
- xviii. Favoritism
- xix. Impersonation
- xx. Cyber crime

## **8.0 ROLES AND RESPONSIBILITY**

The designated office responsible for enforcing this policy is the Internal Affairs under the direction of the Commissioner General. However, all staff and stakeholders have a responsibility to report cases of corruption and other unethical behavior.

Internal Affairs shall address the raised concerns within the shortest time possible as specified in the Investigation Procedure Manual.

### **8.1 Board of Directors**

The Board provides general stewardship in ensuring mainstreaming of principles of good governance in the Authority, and in particular through approval of this policy for operationalization.

### **8.2 Management**

- i. Provide leadership and support in management of Whistle Blower Policy among employees.
- ii. Recommend the Whistle Blower policy to the Board for approval

### **8.3 Staff shall:**

- i. report in good faith known or suspected incidences of improper and unethical conduct /practices or detrimental action in accordance with this policy.
- ii. forward all disclosures of public interest misconduct or unethical conduct to the Internal Affairs Unit or Commissioner General.
- iii. refrain from any activity that is, or could be perceived to be, victimization or harassment of a person who makes a disclosure.
- iv. protect and maintain the confidentiality of a person known or suspected to have

made a disclosure.

**8.4 Internal Affairs Unit shall:**

- i. Receive all disclosures forwarded from the Appointed Officers or any person to whom any whistle blower makes a report.
- ii. Impartially assess each disclosure to determine whether it is a public or protected interest disclosure.
- iii. Be responsible for carrying out investigations and further action.
- iv. Take all necessary steps to ensure the identity of the whistleblower and the person who is the subject of the disclosure are kept confidential.

## **9.0 REPORTING CHANNELS**

Disclosures under this policy may be made in any of the following ways:

- ✓ By letter
- ✓ By phone (toll free line)
- ✓ In person
- ✓ By email
- ✓ Suggestion box
- ✓ GRA website portal
- ✓ Social Media Platforms and any other means available

For the purposes of this policy, disclosures, whistleblowing and complaints should be made in the reasonable belief that what is being reported is true. Allegations and concerns expressed anonymously shall be considered by the Authority. The factors to be considered shall include, without limitation, the seriousness of the allegation, its credibility, and the extent to which the allegation can be confirmed or corroborated by attributed sources. Reports should include where possible facts such as names of persons involved, nature of misconduct, date, time and place where misconduct occurred and any other relevant information.

## **10.0 REPORTING PROCEDURE AND FORMAT**

The Internal Affairs Unit shall:

- i. Receive and document the disclosure and if the contacts of the whistleblower are provided, acknowledge the receipt.
- ii. Thereafter preliminary analysis shall be done to assess the credibility and validity of the information received and subsequently decide on the appropriate course of action.
- iii. This will also include deciding on how to mitigate any reprisal risks that are likely to affect the whistleblowers.
- iv. Disclosures on sensitive issues touching on tax evasion, corruption, public interest or national security shall be immediately communicated to the Commissioner General after formal preliminary analysis is done.
- v. The Authority shall resolve the issues raised at the earliest possible time or as provided in the timelines.

## **11.0 SAFEGUARDS AGAINST REPRISALS AND VIOLATIONS OF CONFIDENTIALITY**

- i. An employee who makes a protected or public interest disclosure shall be protected against any reprisal under this Policy.
- ii. An employee who takes any detrimental action that is in reprisal for a person who makes a protected disclosure commits an offence and may be dealt with in accordance with existing laws and shall be liable to disciplinary action.
- iii. An employee is not subject to any liability for making a protected disclosure in good faith and no action, claim, or demand shall be taken, or made of, or against the person for making the disclosure.
- iv. The Internal Affairs or any Officer to whom a protected disclosure is made shall not disclose information that may identify or tend to identify a person who has made any protected disclosure.
- v. This policy does not cover any person who willfully provides information which he/she knows or has reason to believe is untrue, malicious, meant to mislead the Authority or to create anxiety against any staff or any person. Such a person shall be deemed to have violated this policy and appropriate legal action will be taken.

## **12.0 PARTNERSHIP AND COOPERATION**

The Authority shall foster partnerships and cooperation to encourage whistle blowing and protection of the whistle blowers with the relevant agencies.

## **13.0 PUBLICITY AND COMMUNICATION**

The Authority shall, through its available means of communication, publicize its preference of whistle blowing as a way of passing its anti-corruption message of zero tolerance to corruption to all staff and stakeholders.

## **14.0 BREACH OF POLICY**

Breach of the provisions of this policy will constitute a gross misconduct and disciplinary action will be taken against staff as per the Code of Conduct.