



Whistle blowing Policy

Date of Policy Issue: 11th October 2011

Issue Number: 001

Date of Policy Review: October 2011

Introduction

ISACA London Chapter believes that good communication between directors, board members, volunteers, members and support staff promotes better professional practice.

ISACA London Chapter seeks to conduct itself honestly and with integrity at all times. However, we acknowledge that all organisations face the risk of their activities going wrong from time to time, or of unknowingly harbouring malpractice. We believe we have a duty to take appropriate measures to identify such situations and attempt to remedy them.

On this basis, all directors, board members, volunteers, members and support staff are encouraged to raise genuine concerns about malpractice in the Chapter without fear of reprisals and ISACA London Chapter will protect them from victimisation.

ISACA London Chapter undertakes to act in accordance with relevant legislation on disclosure of malpractice and to take steps to protect anyone from detrimental treatment if they raise concerns in good faith.

Authority for Whistle Blowing Policy

Overall authority for this policy sits with the Audit Committee. Board directors have a specific responsibility to facilitate the operation of this policy and to ensure that anyone is able to raise concerns, without fear of reprisals, in accordance with the procedure set down below. Everyone is responsible for the success of this policy and should ensure that they take steps to disclose any wrongdoing or malpractice of which they become aware.

Scope

This policy applies to all ISACA London Chapter directors, board members, volunteers, members, suppliers and support staff. ISACA London Chapter has introduced these procedures to enable anyone to raise or disclose

concerns about malpractice in the Chapter at an early stage and in the right way, and they apply in all cases where there are genuine concerns, regardless of where this may be and whether the information involved is confidential or not.

The term 'malpractice' includes but is not exhaustive of:

- Criminal offences;
- Breaches of statutory obligations;
- Negligence;
- Breach of ISACA ethics,
- Breach of Chapter regulations;
- The concealment of any of the above.

If an individual raises a genuine concern and is acting in good faith, even if it is later discovered that they are mistaken, under this policy they will not be at risk of suffering any form of retribution as a result. This assurance will not be extended to an individual who maliciously raises a matter they know to be untrue or who is involved in any way in the malpractice.

Procedure for Raising a Concern

If you believe that the actions of anyone (or a group of people) working or volunteering for ISACA London Chapter do or could constitute malpractice you should raise the matter with the chair of the Audit Committee.

You may raise your concern verbally or in writing and should include full details and, if possible, supporting evidence. You must state that you are using the Whistle Blowing Policy and specify whether you wish your identity to be kept confidential.

Confidentiality

Every effort will be made to keep your identity confidential, at least until any formal investigation is under way. In order not to jeopardise the investigation into the alleged malpractice, you will also be expected to keep the fact that you have raised a concern, the nature of the concern and the identity of those involved confidential.

There may be circumstances in which, because of the nature of the investigation or disclosure, it will be necessary to disclose your identity. This may occur in connection with associated disciplinary or legal investigations or proceedings. If in our view such circumstances exist, we will make efforts to inform you that your identity is likely to be disclosed. If it is necessary for you to participate in an investigation, the fact that you made the original disclosure will, so far as is reasonably practicable, be kept confidential and all reasonable steps will be taken to protect you from any victimisation or detriment as a result of having made a disclosure. It is possible, however, that your role as the whistleblower could still become apparent to third parties during the course of an investigation.

Equally, should an investigation lead to a prosecution, it may become necessary for you to provide evidence or be interviewed by the relevant authorities. In these circumstances, again, the implications for confidentiality will be discussed with you.

Anonymous Reporting

Anonymous disclosures are very difficult to act upon as there may be little or no corroborated evidence to substantiate the allegations. Proper investigation may prove impossible if the investigator cannot obtain further information from you, give you feedback or ascertain whether your disclosure was made in good faith. ISACA London Chapter does not encourage anonymous reporting as it feels it is more appropriate for individuals to come forward with their concerns.

Support for Whistle Blowers

Once a disclosure is made a member of Audit Committee will be allocated as your key contact to keep you up to date with the matter and provide any specific support that you may need. No one who raises genuinely held concerns in good faith under this procedure will be subjected to any detriment as a result of such action, even if the concerns turn out to be unfounded. Detriment includes victimisation. If you believe that you are being subjected to a detriment as a result of raising concerns under this procedure, you should inform your allocated member of the Audit Committee immediately.

How a disclosure will be handled

All disclosures will be taken seriously and the following procedure will be used.

- 1) If you have any personal interest in the matter you have raised you must disclose this at the outset.
- 2) Your disclosure under this policy will be acknowledged in writing confirming that the matter will be investigated and that ISACA London Chapter will get back to you in due course.
- 3) A suitable person will be identified to manage the disclosure. This will be someone who is in a position to take any necessary action as an outcome.
- 4) A suitable individual will be instructed to conduct an investigation into the allegation (they will have had no previous involvement in the matter). We aim to start the investigation within two weeks of the disclosure. The length and scope of the investigation will depend on the subject matter of the disclosure. In most instances, there will be an initial assessment of the disclosure to determine whether there are grounds for a more detailed investigation to take place or whether the disclosure is, for example, based on erroneous information.
- 5) You may be asked to provide more information during the course of the investigation.

- 6) The investigation report will be reviewed by the chair of the Audit Committee.
- 7) Appropriate action will be taken – this could involve initiating a disciplinary process, or informing external authorities if a criminal action has been committed (e.g. fraud or theft). We will endeavour to inform you if a referral to an external authority is about to or has taken place, although we may need to make such a referral without your knowledge or consent if we consider it appropriate.
- 8) If it is found that there is insufficient evidence of malpractice, or the actions of the individual(s) are not serious enough to warrant action, it may be more appropriate for the President to take a more informal approach to dealing with the matter.
- 9) You will receive written notification of the outcome of the investigation, though not all the details or a copy of the report.

Possible outcomes of the investigation could be that:

- the allegation could not be substantiated;
- action has been taken to ensure that the problem does not arise again. You will not, however, be given details about the action taken as this could breach the legal rights of the person(s) involved.
- If you are not satisfied with the response you have received you should raise the matter with the chair of the Audit Committee outlining your reasons.
- If you have asked to remain anonymous, care will be taken to respect this request (see section on confidentiality above).

Corrective Action and Compliance

As part of the investigation into disclosures made under this policy, recommendations for change will be invited from the investigator to enable ISACA London Chapter to minimise the risk of the recurrence of any malpractice or impropriety which has been uncovered. The chair of the Audit Committee will be responsible for reviewing and tracking the implementation of these recommendations in the future and for reporting on any changes required to the Chapter board.

False Disclosures

ISACA London Chapter will treat all disclosures of malpractice seriously and protect anyone who raise concerns in good faith. However, appropriate action will be taken against anyone who is found to have made a disclosure maliciously that they know to be untrue, or without reasonable grounds for believing that the information supplied was accurate.

Policy Understanding & Acceptance

All ISACA London Chapter Board members shall acknowledge their understanding and acceptance of this policy by signing and returning the declaration on the next page within one week of their appointment to the

Board. The policy will be made available to members via the Governance section of the Chapter's web site.



Whistle blowing Policy - Acceptance

Date of Policy Issue: 16th August 2011

Issue Number: 001

Date of Policy Review:

I have received ISACA London Chapter's Whistle Blowing Policy, which I have read and understood and will comply with.

NAME: _____

POSITION: _____

SIGNED: _____

DATE: _____

Please return this page to the chair of the Audit Committee