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# **OFFICE OF THE AUDITOR GENERAL**

## **REPORTING CONCERNS GUIDANCE**

### **COVID-19 RELIEF FUND**

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BRADES  
MONTSERRAT

JUNE 2020

## *Purpose and scope*

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) COVID-19 Relief Fund activities are able to disclose them with the confidence that they will be addressed.

The OAG has been tasked to provide an appropriate mechanism for individuals or organisations to report any concerns or irregularities relating to COVID-19 Relief Fund to be drawn to our attention so that it can be addressed. This is principally to serve as an integrity check for the Government of Montserrat to ensure that these funds which have been provided at a time of great stretch on our public finances and economies, is properly used.

Our focus is on any concerns around maladministration or fraud rather than on personal disagreements or public service disciplinary and performance issues.

This is a time limited mechanism and is specifically related to the COVID-19 Relief Funds and will be applicable to any concerns raised during the life of the Scheme and within one month after the end of the Scheme.

This document sets out our processes for reporting concerns and explains the protections available and provides guidance rather than rules. It applies to all public servants or anyone who wishes to draw concerns to our attention.

## *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 strictly protected
- All disclosures will be addressed as appropriate
- Any evidently vexatious allegations will not be pursued

## *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 the COVID-19 Relief Funds
- corrupt or improper use of the COVID-19 Relief Fund or resources
- negligence or mismanagement by someone in the Public Service or a related organisation in relation to the use of the COVID-19 Relief Funds
- lack of responses to requests for information

## *Process for reporting serious wrongdoing*

The OAG is 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 COVID-19 Relief Fund'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 relating to the COVID-19 Relief Funds is encouraged to disclose that to the **Reporting Concerns Unit** within the Office of the Auditor General by emailing [covidreportunit@gmail.com](mailto:covidreportunit@gmail.com) or by calling 664 491 3460.

An individual may also opt to first report a concern about the management of the COVID-19 Relief Funds 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 reporting 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 reporting 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 three 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. The outcome of the said investigation will be communicated to the individual who made the disclosure within ten working days.
- 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*

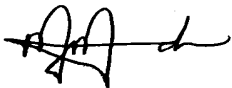
- The full name, address and occupation of the person making the disclosure.
- The nature of the wrongdoing in respect of which the disclosure is made.
- The name of the person alleged to have committed, to be committing or to be about to commit the wrongdoing.
- The time and place where the alleged 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 Reporting Concerns Unit.



**23<sup>rd</sup> June 2020**  
**Marsha V. E. Meade**  
**AUDITOR GENERAL (Ag)**