

FRCA - WHISTLE BLOWING POLICY

FT: What is the purpose of having a Whistle Blowing Policy at FRCA?

ACEO: The whistle blowing policy encourages members of the public to report or disclose any fraudulent acts, unethical behavior, breaches of FRCA Legislation, Regulations and Policies committed by any company or business person including any aspect of service provision or the conduct of officers or any member of FRCA. A whistle blower should make disclosures without fear of victimization or subsequent discrimination or disadvantage. It is somewhat different from just raising a complaint; the advantage of this policy is that it is an avenue where cash reward is given to a whistle blower whose claims are substantiated.

FT: Some employees may fear victimization, how will FRCA assist?

ACEO: Employees are often the first to realize that there may be something wrong within their organization. Normally, employees would be expected to raise any concerns initially with their line manager. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the organization. They may also fear harassment, discrimination or victimization. In these circumstances it may be easier to ignore the concern rather than report what may just be suspicion of malpractice. The policy will proceed on confidential basis and will reassure employees that they will be protected by the Authority from possible reprisals of any sort if there exists reasonable belief that disclosures made, have been made in good faith. If what a whistle blower alleges is true, or his or her suspicions are reasonable, he or she will have nothing to fear because he or she, will be performing their respective duty to FRCA and to those for whom he or she are providing a service. In fact, a whistle blower may be making himself or herself vulnerable if he or she does not raise the necessary alarm.

FT: How would FRCA safeguard the whistleblower?

ACEO: The Authority will not tolerate or allow any form of harassment, victimization or discrimination including informal pressures, direct or indirect use of authority and will take appropriate action to protect a whistle blower when he or she, raises a concern in good faith. If there are any intimidation, threats or instances of harassment, victimization or discrimination against a 'whistleblower' the Authority will take appropriate disciplinary action against the individual concerned. Any investigation conducted into allegations of potential malpractice or related matters will not influence or be influenced by any disciplinary or redundancy procedures that already affecting the person the whistle was blown.

FT: Will the identity of the whistle blower be kept in confidence?

ACEO: All concerns will be treated, as far as possible, in the strictest confidence and every effort not to reveal the identity of the whistle blower if he or she so wishes. However, the discretion of the CEO will pertain to the seriousness of the breach and where the whistle blower's concerns require any further action, he or she, may at some future date must act as a witness or to provide evidence.

FT: What is the reward for reporting a successful fraudulent tax evasion case?

ACEO: A whistleblower that provides information or documents to the Authority contributing significantly to the success of the investigation and prosecution by the Authority shall be entitled to up to 10% of the tax or customs revenue recovered as a monetary reward.

FT: Have you paid our any rewards through this policy?

ACEO: Last year FRCA paid an informant \$14,500 after the information provided by the whistle blower led to the successful recovery of more than \$145,000 in taxes and penalties. The informant provided information and evidence to FRCA stating that a company filed falsified VAT and Income Returns through its Accountant. The matter was investigated by FRCA and more than \$145,000 recovered.

FT: What if the allegation is a malicious attack on a person?

ACEO: If a whistle blower makes an allegation in good faith, no action will be taken against the whistle blower. If, however, he or she makes an allegation frivolously, maliciously or for personal gain, a separate investigation may be carried out and if necessary, disciplinary action taken against the whistle blower by the Authority. There shall be zero tolerance from the FRCA on such malicious attack.

FT: How does the authority respond to concerns and allegations lodged?

ACEO: When a whistleblower lodges or reports a suspected case on tax or customs fraud, the case will undergo a verification process. Initial enquiries will be made to decide whether an investigation is appropriate. Prior to any formal preliminary investigations conducted to verify the authenticity of the allegations, FRCA will inform the person accused of misdeeds or possible malpractice to appropriately respond to the allegations. If the concerns are legitimate it will be investigated by FRCA, where the case warrants, it will be referred to the Police, FICAC or the respective relevant agency.

FT: How long does it take to resolve the concerns?

ACEO: We strive to resolve all complaints within fifteen working days and written complaints will be acknowledged promptly. Customers will be informed of the progress of their complaint regularly, especially if there are any delays or changes to what has been agreed. If the case can't be resolved within the fifteen working day period, the customer will be given a timeframe. To protect a whistle blower and those accused of misdeeds or possible malpractice, FRCA will determine the appropriate time to inform the persons accused of misdeeds and malpractice for sensitive cases. Where necessary FRCA may inform the whistle blower of the initial enquiries and whether further documentary evidence or necessary assistance is required.

FT: How does a whistle blower raise a concern?

ACEO: Members of the public are encouraged to report any Customs or Tax evasions or any unprofessional conduct in relations to FRCA officers thorough our Whistleblower line. A whistle blower must make a written report or disclosure to FRCA on the background and history of the concern giving relevant dates; the reason why he or she is particularly concerned; documentary or physical evidence whether direct or indirect of the concern or complaint and any other disclosures that will assist in the case. All information gathered will be recorded in a register and kept in confidence. The FRCA Whistle Blower line is 3243222 with the 24/7 hotline 3243666. Complaints can also be lodge through following medium: Email: info@frca.org.fj; Letter addressed to the CEO's office; report in person; discussion forums and through the FRCA Facebook account.