



# NIGERIA NATIONAL ACCREDITATION SYSTEM

**PL 006 – Code of Conduct**

**Issue 02**

**PL 006 - 02**

## **NiNAS CODE OF CONDUCT POLICY**

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### APPROVAL AND AUTHORIZATION

Completion of the following signature blocks signifies the review and approval of this Document

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### LEADERSHIP LETTER

Nigeria National Accreditation System (NiNAS) leadership is determined to meet and exceed the expectations of the many people it serves with integrity, confidence and quality. Our goal is founded on these three pillars, namely integrity, confidence and quality and powered through international standards for customer service and dedication.

Nigeria's Economy has waited for too long for services provided by NiNAS. We understand what the industry needs are and our commitment is to meet their needs with standard world class accreditation services. NiNAS is focused on earning the trust of the industry, government, consumers, the international community, and our international partners.

The leadership is willing and committed to uphold these expectations at all times in order to preserve our reputation as we earn them. The Plan is to take the front line as the foremost accreditation body in West Africa while holding a firm grip on our national opportunities. There is no plan B. Failure is not an option.

The Code of Conduct (Code) provides us with a guide for how we should conduct ourselves at NiNAS and how to extend that to the people we serve. It is important to extend it to the people we serve so as to ensure that our integrity breeds integrity in our stakeholders 'sphere. The Code is designed to address our future challenges and situations that may arise in the workplace or in relation to the work that NiNAS does. Our Services are important to almost all aspects of human life with all its complexity. Effort is made to think very broad in this document but it is not guaranteed that the Code covers every potential situation that could occur in course of our business.

All representatives of NiNAS are required to use sound judgment in making ethical decisions with the same values and integrity that NiNAS would use as an entity. NiNAS and the Board of Directors fully support the values and fundamentals of the Code of Conduct. We are responsible for upholding and continuously improving the content of the Code to proactively meet internal and external demands.

As NiNAS begin her corporate journey, we the leadership team advance with faith, hope and determination to do the right thing at all times. We shall learn from the experiences we shall gather. Such challenges shall be opportunities for growth.



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Through application of innovative leadership strategy and knowledge management, we shall get better every day. We shall at all times uphold the terms of this Code. Our future is dependent on how faithful we are in observing and respecting the Codes.

Let us guard the future of NiNAS jealously.

**Celestine Okanya**

**DG/CEO**



### WHAT WE BELIEVE AND PRACTICE

NiNAS believes that her primary responsibility is to deliver an impartial, independent and objective accreditation service that provides confidence in the validity of results produced by the accredited Conformity Assessment Bodies (CABs). Our Future is dependent on the trust and credibility we earn from our stakeholders (i.e., employees, Board of Directors, committee members and assessors/contractors, our clients and international partners. Credibility is earned through commitments, honesty and integrity. We shall achieve our corporate goals solely through honourable conduct.

The team and leadership of NiNAS shall ensure that capacity of all involved in NiNAS shall be at their best at all times therefore capacity building opportunities shall be provided to all involved in NiNAS business. Not but the best is expected of us all. Our efficiency and innovative approach is an essential element of conducting a quality and cost-effective accreditation.

We are responsible to our fellow employees, directors, committee members and assessors/contractors. The dignity of individuals must be appropriately respected. All of those employed or contracted by NiNAS must have a sense of security in their jobs and their merits shall be recognised. We believe in a fair benefit and compensation system at NiNAS.

Our work environment must be clean, orderly, and safe. We must create a family friendly workplace. There must be equal opportunity for employment, development and advancement for those qualified. We shall recognise our diversity as a people in our employment and contracting. NiNAS must provide competent management and its actions must be just and ethical. We shall at no point compromise quality, competence and experience simply because we want to provide equal opportunity or diversity in our team.

At NiNAS, everyone should feel comfortable to speak their minds. Management is committed to an open-door policy where all are treated with dignity and respect.

NiNAS has an established Whistle-blower Policy and an established Anti-Fraud Policy which enables individuals to report allegations of known or suspected improper activities as defined in these policies to NiNAS without fear of retaliation. NiNAS is



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responsible to the community in which it lives and works and to the world community as well. NiNAS must be a good corporate citizen. NiNAS must encourage civic improvements and better health and education for our people. NiNAS shall maintain her properties; protect the environment and natural resources through our conduct. We shall therefore operate as paperless as possible.

All in NiNAS must be passionate about her vision, believe in her, and contribute to the achievement of her objectives and the overall purpose of NiNAS.



### SECTION 1: EMPLOYEE PROFESSIONAL PRACTICE GUIDELINES

#### Scope:

This Section applies to the following stakeholders, performing functions on behalf of NiNAS: *All paid NiNAS employees (whether full-time, part-time or temporary) Professional Practice Guidelines:*

NiNAS is an organisation where personal and professional integrity is of utmost importance. All employees are expected to behave in accordance with the principles of this document and the NiNAS Employee Manual to accomplish work in a professional and business-like manner. All employees shall be courteous in dealings with all other employees, clients, volunteers, and business associates at all times. Management is committed to demonstrating the importance of this Code verbally and through their actions.

Ethics dialogue should become a natural part of the workplace at NiNAS. The NiNAS Employee Handbook identifies the general requirements imposed by law or prudent business principles and sets certain standards of employee conduct. Below are additional professional practice guidelines to which all NiNAS employees are expected to adhere. Both handbook and Section 1 of this document apply to paid NiNAS employees. Although these documents do not cover every conceivable subject, employees should apply their underlying principles, using good judgment in all of their activities. When in doubt as to how a particular section may apply, employees should consult with their supervisor, Administrative Officer or CEO's office.

#### A. Relationships with Government

Government may have a substantial impact on the goals, strategies and operations of NiNAS. It is NiNAS' policy to develop and maintain good relationships and effective communication with all levels of government. However, contacts with government officials must never be conducted in a way that would be in violation of applicable laws and regulations or that could cast doubts on NiNAS' integrity and independence.

Working relationships with legislators and government administrative employees for the purpose of legitimately influencing the formulation of law or regulations will be conducted according to the highest ethical standards and in the framework of mutual





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respect and arm's length dealing. Employees responsible for formulating or presenting NiNAS' positions on public issues are expected to take into account any special concerns of NiNAS and to balance them with the public interest. NiNAS shall conform to all lobbying or representation requirements and rules of Not-for-Profit organizations. Employees may properly serve in consulting or advisory positions to governmental bodies where their expertise will contribute to government effectiveness. In such circumstances or in the case of an employee who chooses to enter government service (either elective or appointed), an arm's length relationship between NiNAS and the employee or former employee will be maintained.

In addition, all parties should be alert to possible conflicts of interest. Even though governmental philosophies, customs and standards of conduct may vary, honesty, integrity and fairness must always serve as the foundation of NiNAS' dealings internationally. In countries with a less stringent code of conduct than that which NiNAS customarily follows, employees should continue to follow the more stringent code of conduct, subject to reasonable professional judgment. In specific situations, employees should seek guidance in advance if possible.

### **B. Competing in the Field**

Every employee has some responsibility for marketing NiNAS services.

The following principles shall be followed:

- Promotional materials related to NiNAS shall be accurate, objective, and presented with high ethical standards;
- Confidential information regarding competing organizations shall not be used in an effort to gain a marketing advantage with clients;
- The spread of known false or misleading information about NiNAS's competitors is forbidden. Employees are expected to adhere to these marketing principles when dealing with clients either on the phone, during assessments, during public appearances or during any other exchange with individuals outside NiNAS.

NiNAS is committed to conducting business in the highest professional manner at all times. When there is a need to discuss sensitive information about other companies or competitors, employees shall present the information in the proper context and make it available only to other individuals who work for or represent NiNAS and who have a



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genuine need to know. If at all possible, the identity of the companies or individuals shall not be disclosed. Proprietary information about competing organizations obtained during peer evaluations shall be maintained in confidence and shall never be publicly disclosed unless directed to do so in writing by the competing organization.

Careful adherence to the following four principles should allow employees to avoid the most common anti-competitive problems:

- I. Avoid all unnecessary formal and informal contact with competitors, their officers or employees that may lead to unlawful understandings or the appearance of unlawful understandings, such as fixing fees, dividing customers or territories, or restricting sales.
- II. Avoid forcing clients to buy unwanted services.
- III. Avoid any effort to unnecessarily restrict a client's own marketing activities where those efforts are in conformance with accreditation standards.
- IV. Avoid attempting to control any market by use of unfair practices.

### C. Political Contributions and Activities

In accordance with federal law, NiNAS shall not make any direct or indirect contribution of funds or other property of NiNAS in connection with the election of any candidate for public or political office or any political party.

No employee can be directed, urged or forced to contribute to any specific political party, organization, cause or candidate. NiNAS funds may be made available to non-partisan activities but only with the express approval of the CEO and Board of Directors.

Employees may not use NiNAS time on premises to solicit contributions for any specific political party, organization cause or candidate. Employees may however participate personally in the political process, and contribute voluntarily to candidates or parties of their choice either directly or indirectly on their personal time. No employee in any position may use any influence to persuade another employee to make political contributions or to work for candidates, political organizations or issues. Moreover, no employee shall be compensated or reimbursed for any personal political contribution. No employee shall be favoured or penalized in his or her employment because of making or failing to make a political contribution or



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engaging in any legal political activity, unless such activity interferes with their employment with NiNAS.

### **D. Corporate Image**

NiNAS' reputation and identity are among the association's most valuable assets. As part of maintaining and improving the corporate image nationally and internationally, NiNAS believes in conducting business legally and ethically, and in sharing its success. In the course of conducting business, NiNAS' employees have an obligation to avoid deliberate misrepresentations. All personnel, particularly those in management, are expected to conduct themselves in a manner that reflects positively on her image and identity, both internally and externally. No one should act in a way that adversely affects the reputation or image of NiNAS with employees, customers, stakeholders, or the community at large.

### **E. Community Participation and Public Service**

NiNAS strives to be a good corporate citizen in every community where it conducts business and shall comply with all applicable laws and regulations. NiNAS encourages employees to be active in the civic life of their communities. However, employee participation in volunteer organizations is a personal matter and left to their discretion. NiNAS shall not advocate participation in any volunteer activity nor use participation or lack thereof as a basis for any workplace decisions.

### **F. Insider Information**

It is forbidden for a staff or an Assessor under the employment or contract of NiNAS to relate information available to them due to their routine work schedule to a client in a manner that constitutes consultancy where the intent is to influence the result of a pending accreditation exercise or activity related to nonconformity corrective measures. Furthermore it is forbidden to relate information available to you in exchange for personal material benefit.

### **G. Charity**

NiNAS believes charitable contributions are a deeply personal matter. Decisions involving charitable contributions should be made privately and never have an impact on an employee's standing in the company. However, NiNAS in appropriate circumstances will participate in charitable activities in support of the community. Employees are not prohibited from soliciting other employees for charitable



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contributions and fund-raising events as long as it does not cause a disruption in the work environment. Employees should never feel harassed or intimidated by such activities, and supervisory personnel should carefully consider if solicitation of subordinates may be perceived by any subordinate as affecting unfairly the subordinate's standing in the company (i.e., evaluation, promotion, workload, etc.).

### H. Outside Employment/Directorships

It is in the organization's best interests that all employees devote their energies to their work for NiNAS. Although NiNAS encourages employees to engage in activities in their communities and in furtherance of their careers, professional or other outside employment while an employee of NiNAS could interfere with their ability to fulfil their professional responsibilities and may jeopardize their performance. Accordingly, prior to undertaking any outside employment activity, employees must discuss the activity with their supervisor<sup>1</sup>. Serving as a director or trustee of a non-profit/charitable organization is permitted, although employees should be sensitive to potential conflicts of interest or accepting a position that may compromise NiNAS' independence.

Approval by the CEO and/or Board of Directors is required prior to accepting a directorship (or any similar position) with any for-profit organization.

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<sup>1</sup> Such provisions do not apply to the NiNAS bank of part-time assessors.



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### SECTION 2: SUBSTANCE ABUSE POLICY

#### **Scope:**

***This policy applies to the following stakeholders, performing functions on behalf of NiNAS:***

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members

This policy applies at all locations tied to business, including, but not limited to: NiNAS premises, Conformity Assessment Body (CAB) locations, travel to and from CAB locations, NiNAS hosted events, and events attended on behalf of NiNAS.

“Workplace” and “work time” and similar references to “work” mean any location and time in which work is being conducted on NiNAS’s behalf.

***This policy provides guidelines pertaining to drug and alcohol abuse during the normal course of employment or work performed on behalf of NiNAS.***

#### **Policy:**

NiNAS is committed to protecting the safety, health and wellbeing of all employees and other individuals in our workplace. We recognize that alcohol abuse and drug use pose a significant threat to our goals. We have adopted a substance abuse policy that balances respect for individuals with the need to maintain an alcohol and drug free workplace. In all of its facilities and at any location where NiNAS work is performed, NiNAS strictly prohibits the unlawful manufacture, distribution, dispensing, possession or use of illegal drugs and alcohol by any employee or individual who conducts business for NiNAS.

Anyone found violating this policy will be subject to corrective action as determined by NiNAS. If any employee is experiencing problems with drugs or alcohol, he/she may contact the management through the Admin and Finance Manager. The management may provide confidential advisory assistance and can help in referring a staff to appropriate agency or facility with cost implication.



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In case of drug or alcohol use that obviously is affecting the performance of the staff, whether he or she was found with the substance at workplace or not, the management shall re-evaluate the further employability of the staff. NiNAS reserves the right to terminate the employment of her staff on the grounds of gross violation of this policy. END



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### SECTION 3: DUTY OF LOYALTY & CONFLICT OF INTEREST POLICIES

#### **Scope:**

*These policies apply to the following stakeholders, performing functions on behalf of NiNAS:*

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members Duty of Loyalty Policy:

All NiNAS staff, Assessors/Contractors, Directors and Committees must act in the interest of NiNAS at all times and are required to perform all activities under common 'Duty of Loyalty' expectations. 'Duty of Loyalty' is based on, but not limited to, excluding both actions and omissions that may injure or compromise past, current and future status of the organization.

Violation of this Section of the Code shall be weighed against all related policies that may have been affected consequent to such action or omission.

#### **Conflict of Interest Policy:**

"Conflict of interest" means that condition or circumstance wherein a person is unable or is potentially unable to render impartial services, assistance, advice, assessment, evaluation or decision for NiNAS because of other activities or relationships with other persons, or wherein a person has or may be able to obtain an unfair competitive advantage.

Consistent with the principles set forth in national and international standards, NiNAS believes that it is vital that its accreditation services be impartial and objective, uninfluenced by the private interests of individuals acting for or on behalf of NiNAS.

Relationships or activities are to be avoided if they might impair, or even appear to impair, the ability to make objective and fair decisions in the performance of functions on behalf of NiNAS. Any person directly involved in actions relating to the NiNAS processes of accreditation shall not have direct participation in NiNAS actions that may involve an actual or apparent conflict of interest.



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Some examples of improper actions or conflicts of interest under this policy are:

- Showing favouritism or partiality towards any applicant;
- Concealing previous employment with an applicant;
- Taking money or other gifts from any person to influence the outcome of an assessment, either positively or negatively;
- Making promises to an applicant that cannot be fulfilled;
- Making compliance findings contingent upon receipt of future consulting work;
- Specifically referring to the names of organizations when discussing other assessment experiences with the organization being assessed;
- Attempting to hire or recruit staff from organizations an assessor has assessed;
- Concealing financial interest in an applicant organization; and
- Promoting other ventures of the assessor (e.g., training or software) in a manner creating the appearance of a conflict of interest.

It is important to avoid situations where individuals acting on behalf of NiNAS (or their immediate family members) have an interest in any business or property or an obligation to any person that could affect, or appear to affect, their judgment in fulfilling their responsibilities to NiNAS. If an individual is placed in a position where such personal or financial interests (or those of an immediate family member) conflict with those of NiNAS, they should discuss the facts of the situation with NiNAS management. Special care should be taken not to disclose sensitive information to family members who work in organizations with a relationship with NiNAS. If any NiNAS staff, contractor/assessor, committee/Trustee member, or director is asked to undertake any NiNAS activity which is or could be interpreted to create a conflict of interest, the person is obliged by this policy to divulge the potential conflict of interest to appropriate staff, CEO, and the Chair of the Board of Directors.

Any NiNAS staff, assessor/contractor, committee member, or director who undertakes any NiNAS activity when an actual or potential conflict of interest exists that was not declared in advance, is in violation of this policy. With the exception of NiNAS staff, all other personnel referenced within this policy are permitted to be involved with other accreditation bodies with appropriate prior notification to and subsequent approval by NiNAS. When there is any doubt, potential conflict of interests shall be identified and declared to the CEO and Chair of the Board of Director. These individuals shall, as promptly as possible, employ all possible means to prevent or overcome any such actions that may conceivably be in violation of this policy.





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### SECTION 4: CONFIDENTIALITY & INTELLECTUAL PROPERTY POLICIES

#### Scope:

*These policies apply to the following stakeholders, performing functions on behalf of NiNAS:*

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members Confidentiality

#### Policy:

Most of the information maintained by NiNAS is considered proprietary and confidential. This information includes but is not limited to all technical, financial, personnel, client and business information that is sensitive, confidential, private or classified. Protecting this information is vital to NiNAS's success and is the responsibility of all employees. Employees shall respect the value of this proprietary information by maintaining strict confidentiality and not divulging any information to anyone who should not know. NiNAS will not disclose confidential and non-public information without valid business or legal purpose and proper authorization.

All information provided by applicants in connection with a request for an application package and an application for accreditation are confidential. Such information is examined by a small group of NiNAS staff, assessors, Accreditation committee members and external bodies as needed for recognition of the program. These groups must treat this information with utmost confidentiality. Such information shall not be released unless the applicant provides NiNAS permission in writing to do so.

Any information, discussions, and written documents generated by any NiNAS Board of Trustees, committee, Board of Directors, Consultants, Assessors and all staff in course of their job description are considered NiNAS intellectual property and are confidential. **Documents necessary to convey information about accredited laboratories and their scopes of accreditation are not confidential.**

Disclosure of confidential information is prohibited, except as authorized by the NiNAS's CEO or Designee. If in doubt as to whether information should be divulged, err in favour of not divulging information and discuss the situation with a person in



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authority at NiNAS. Examples of other ways to protect NiNAS' proprietary information include:

- Placing sensitive documents, including client and personnel files, in a secure location;
- Not disclosing computer, website and e-mail passwords to other individuals;
- Obtaining written permission from an applicant or accredited organization before providing interested parties with non-public information related to that applicant or accredited organization;
- During assessments, not discussing situations that have occurred during assessments of other organizations;
- Not using confidential information obtained during or through employment with NiNAS to further current or future outside employment or activities or for obtaining personal gain or profit. NiNAS reserves the right to avail itself of all legal or equitable remedies to prevent impermissible use of confidential information or to recover damages incurred as a result of the impermissible use of confidential information.

### **Intellectual Property Policy:**

Violation of copyright law is theft of intellectual material. Unless otherwise specified, any intellectual materials created by NiNAS, including information, discussions or written documents generated by any NiNAS employee, Trustees, Directors or Committees, Assessors, Consultants, become the property of NiNAS. Permission to use or copy NiNAS intellectual property must be received in advance of such activity. Facilitating any violation of NiNAS copyright or this NiNAS Policy by, for example, distribution to competitors is strictly prohibited.

Likewise, making illegal copies of others' intellectual property for NiNAS use is not condoned. The safest course of action is to assume that all intellectual property is covered by copyright law and any reproduction is illegal unless permission has been explicitly given to do so by the owner/creator of the property. While there is a fair use doctrine that may apply to instances of reproduction for critical and/or educational use, it is very limited, and individuals should familiarize themselves with the doctrine before using copyrighted materials.



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An individual will not be held criminally or civilly liable for the disclosure of a trade secret or other confidential information that is made:

(1) To a government official, either directly or indirectly, or to an attorney solely for the purpose of reporting or investigating a suspected violation of law; or

(2) In a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal (“Under seal” is a procedure allowing sensitive or confidential information to be filed with a court without becoming a matter of public record.)

Additionally, an individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret or confidential information to the Lawyer of the individual and use the trade secret/confidential information in the court proceeding, if the individual:

- (1) Files any document containing the trade secret/confidential information under seal and
- (2) Does not disclose the trade secret/confidential information, except pursuant to court order.

END



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### SECTION 5: ANTI-FRAUD POLICY

#### *Scope*

*This policy applies to the following stakeholders, performing functions on behalf of NiNAS:*

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members

#### **Introduction**

Any fraud in NiNAS' operations has the potential to deplete funds and other resources intended for supporting NiNAS' mission. Thus, fraud can undermine NiNAS' effective functioning and divert valuable resources from its mission. Moreover, fraudulent and corrupt behaviour can seriously damage NiNAS' reputation and diminish trust in our ability to deliver services in an accountable and transparent manner.

All NiNAS personnel are stewards of the resources entrusted to them and are accountable for their proper, effective and efficient use for achieving the intended outcomes of NiNAS' services. NiNAS is committed to preventing, identifying and addressing all acts of fraud against NiNAS, whether committed by staff members, contractors, volunteers or other third parties. NiNAS has zero tolerance for fraud, meaning that all incidents of fraud are to be reported and will be investigated.

To this effect, NiNAS is committed to raising awareness of fraud risks, implementing controls aimed at preventing fraud, and establishing and maintaining procedures applicable to the detection of fraud and the enforcement of this Policy.

#### **Definition of Fraud**

The definition of fraud varies among countries and jurisdictions. In simple terms, fraud is any act or omission that intentionally misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation. In this Policy, fraud is defined in a broader sense and includes, but is not limited to, theft, embezzlement, forgery and corrupt practices. Corrupt practices are generally understood as the offering, giving, receiving, or soliciting, directly or indirectly,



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anything of value to influence improperly the actions of another party. Examples of fraud include (but are not limited to) the following:

- Forging documents, preparing false entries in NiNAS systems or making false statements to obtain a financial or other benefit to which a person is not entitled;
- Offering or receiving something of value to improperly influence a process;
- Asking for or receiving money or other compensation for providing information;
- Asking for or receiving personal reward or other private gain in return for showing favour to an applicant in the accreditation process;
- The misuse or theft of a password for the unauthorized access to IT systems;
- Collusion or other anti-competitive schemes during a tender or contract process;
- Stealing or misappropriating NiNAS assets.

### Fraud Prevention Measures

To ensure that managers and staff members are aware of their responsibilities regarding the prevention of fraud and corruption, a plan for communication, dissemination and awareness building of this Policy is critical to ensure its integration into NiNAS' processes and procedures. In this regard, all departments should reiterate the duty of all staff members to report acts of fraud and other corruption. Fraud communication and awareness programs may involve:

- References to the anti-fraud policy in public information material, online resources, information and guidelines available through NiNAS' webpage;
- Training and education components on how to comply with the Policy. Managers (in consultation with other staff members and Assessors) should identify and assess the risk of fraud in their programme or assignment areas on an ongoing basis.
- All new employees shall be exposed to this policy during new hire orientation. There must be a quiz administered as evidence of understanding of the policy.

Ideally fraud risk assessment is performed annually, with responsibility for leading the assessment rotated among managers at the Director level or above. An assessment of fraud risks should include systematically identifying areas most susceptible to potential fraud and developing appropriate strategies to mitigate them, such as internal controls, assurance procedures, program checks and transparency measures. Where department heads identify and assess the risk of fraud within the routine risk



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assessment process, they are responsible for developing appropriate measures to minimize the risk of it occurring through the application of controls. Identification of actual or potential conflicts of interest is an important aspect of fraud risk assessment.

### **Roles and Responsibilities**

All NiNAS staff members, Assessors, contractors and volunteers have critical roles and responsibilities in ensuring that fraud is prevented, detected and dealt with promptly. They should not only safeguard NiNAS’ resources but also protect its reputation. Working together, they contribute to a coherent and complementary framework for effectively enforcing their obligations and cultivating an organizational culture that does not tolerate fraud, malfeasance and other forms of corruption. Accordingly, the following parties are accountable for the following activities:

The NiNAS Board of Directors is the “custodian” of NiNAS’ Anti-Fraud Policy and, as such, is responsible for approving the Policy and its subsequent revisions.

All NiNAS Directors and the CEO should act as role models and are required to take active steps to prevent and detect fraud, misappropriation and other irregularities through compliance with relevant corporate policies and procedures. They are expected to implement appropriate controls to prevent fraud, in particular by:

- Regularly communicating with staff the message of honesty and integrity that underlies this Anti-Fraud Policy;
- Identifying the potential fraud risks to which their assets, programs, activities, and interests are exposed;
- Assessing the identified risk, selecting risk-avoidance options, designing and implementing cost-effective prevention, mitigation and control measures;
- Establishing/implementing measures to prevent the occurrence/recurrence of fraud, such as through training sessions on business ethics and related laws and regulations;
- Notifying all directly or indirectly interested parties (including external parties such as customers) of this Anti-Fraud Policy and the obligation of our employees, contractors and volunteers to comply with it; and
- Performing background checks (as appropriate) for individuals being considered for employment or for promotion to positions of trust. Managers who fail to



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take appropriate action or who tolerate or condone fraudulent activity will be held accountable. Each staff member, consultant and volunteer must realize that fraud, whatever its extent and form, is contrary to NiNAS' expected standards of conduct and must be reported.

Fraud constitutes serious misconduct for which a staff member may be summarily dismissed. Other individuals may also be terminated from their position or relationship with NiNAS where involvement in fraud is established. In addition, the evidence may be referred to appropriate external authorities for criminal prosecution of those involved.





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### SECTION 6: POLICY FOR REPORTING AND INVESTIGATING VIOLATIONS OF THE CODE OF CONDUCT

#### *Scope:*

*This policy applies to the following stakeholders, performing functions on behalf of NiNAS:*

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members

#### **Reporting a Concern:**

All stakeholders have the obligation to report information pointing to any violation of this Code involving NiNAS staff members, assessors, contractors, directors, committee members affecting NiNAS' funds, assets and/or reputation.

Other persons having such information are strongly encouraged to report these incidences. If any person is in doubt about the seriousness of their concern, advice and guidance may be sought from the resources below.

· **Reports from Employees** - Employees should first discuss their concern with their immediate supervisor or the next level of management (either in person, by phone or by email) until the matter is satisfactorily resolved. If at any time the employee becomes uncomfortable speaking with any supervisor or manager, the individual should report the concern directly to the DG/CEO of Board (see contact information below).

· **Reports from Directors, Assessors/Contractors and Committee/Council Members** - Directors, assessors/contractors and committee members should report their concern to the DG/CEO or Board Chair (either in person, by phone or by email).

· **Reports from Other Individuals** - Any individual having information that may point to a violation of this Code is encouraged to submit a report. Such a report may be made anonymously and by a written description of the wrongdoing in details.



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In addition, any of the individuals below may be contacted if there is any doubt as to the seriousness of the concern or any doubt as to whether or not the concern represents an actual violation of this Code.

Contact details for all NiNAS officials are available at [www.ninas.ng](http://www.ninas.ng).

**Report:** In order for investigations to be successful, claims of violations of this Code should be as specific as possible. To the extent possible, they should include details such as:

- ✓ *The type of alleged violation/wrongdoing;*
- ✓ *Where and when these events occurred;*
- ✓ *Who is involved and who has knowledge about the matters being reported;*
- ✓ *How the individual(s) committed the alleged violation/wrongdoing; and*
- ✓ *Why the matter is being reported. Further, information or evidence (for example, documentation) that are important for a proper assessment should be included with the report or sent as soon as possible after the report is submitted.*

### **Investigation:**

NiNAS will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the CEO of NiNAS to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to redress the issue and prevent its recurrence. In addition, NiNAS may undertake proactive investigations in high risk areas that are susceptible to fraud and corruption, in particular.

NiNAS will often request further information to enable a proper assessment, which typically includes the collection and review of all relevant documents, interviews of people who can provide information, and an interview with those alleged to be involved in the violation/wrongdoing. As appropriate, NiNAS also coordinates and cooperates with other investigation and law enforcement authorities, as appropriate, to ensure an effective investigation of the concern.

All reports will be promptly investigated by the DG/CEO to determine if the allegations are true and whether the issue is material and what, if any, corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow up



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with the reporting person (if not anonymous) for complete closure of the concern. The Audit and Ethics SubCommittee will maintain a log of reports submitted pursuant to this policy, which will track their receipt, investigation, if any, and resolution.

The Board of Directors has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations, which costs shall be borne by NiNAS provided the cost is fully discussed and agreed with the management.

All investigations are undertaken by NiNAS on a confidential basis to the extent possible within the legitimate needs of the investigation, and investigation participants (witnesses and subjects) are reminded of the need for confidentiality in the course of the investigation. The report of a concern will be treated confidentially unless disclosure is required or deemed advisable by NiNAS in connection with any actual or potential governmental investigation or unless advised by NiNAS' outside legal counsel that disclosure would be in the interest of NiNAS.

Disclosure of information relating to an investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to employees, may result in discipline, up to and including termination of employment. Directors and committee/Trustee members may be removed from office or the relevant committee(s), as appropriate, and assessors/contractors may have their contract terminated. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

### **Whistle-blower Policy**

NiNAS has a policy for protection against retaliation.

The objective of this Whistle-blower Policy is to enable NiNAS to identify and prevent violations of this Code and other corrupt practices as well as to function in a transparent and accountable manner.

It accomplishes this objective by affording protection for those who report concerns, violations or other corrupt practices, or who cooperate with a duly authorized audit or investigation. As indicated above, individuals wishing to protect their identity may report concerns anonymously.



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However, it can be more difficult to assess and investigate anonymous allegations. Therefore, individuals wishing to make a report are encouraged to provide their contact details. NiNAS will treat information received sensitively and will limit disclosure of identifying information of the reporting individual to the maximum degree possible. This can be discussed on a case-specific basis with NiNAS authorities at the time of reporting.

### Action Based on Investigations

An investigation of any violation of this Code may result in one or more of the following outcomes:

- A recommendation for consideration of disciplinary action against the individual(s) involved;
- A referral to the appropriate law enforcement agency for criminal investigation;
- Recovery of funds and assets;
- Cancellation of contracts (such as NiNAS assessor) or removal of an individual from a volunteer position within NiNAS (such as committee/board of trustee members and Board of Directors).

Reporting to the Board of Directors: Reporting is an important element in communication and awareness of NiNAS' Code of Conduct, as well as deterrence against violations. As appropriate, the NiNAS Board of Directors, and Committee will be informed by the NiNAS CEO of any serious violations of this Code, particularly instances of fraud or corrupt behaviour, as well as any disciplinary measures taken as a result.

The NiNAS DG/CEO will issue a full report of all matters raised specifically under the Whistle-blower Policy to the Board of Directors. The Board may conduct a further investigation upon receiving any report of violations or concerns from NiNAS management. Copies of reports of concerns, the logs of reports maintained in accordance with this policy, and any documents pertaining to the resolution or investigation of the reports submitted by reporting persons will be held electronically in a secure location with access limited to Quality Manager and DG/CEO.



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END

### SECTION 7: WHISTEBLOWER POLICY

#### *Scope*

*This policy applies to the following stakeholders, performing functions on behalf of NiNAS:*

- All NiNAS employees (whether full-time, part-time or temporary)
- Board of Directors
- Assessors/contractors
- Committee members

The NiNAS Code of Conduct is the document that reinforces the requirement for employees, assessors/contractors, directors and committee/trustee members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

Employees, assessors/contractors, directors and committee members must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy is intended to encourage and enable directors, committee members, assessors/consultants and employees to raise serious concerns within NiNAS for investigation and appropriate action. With this goal in mind, no director, committee member, assessor/contractor or employee who, in good faith, reports a concern shall NOT be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, a director, committee member, assessor/contractor or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the director or committee/Trustee position or termination of contract or employment.

Anyone reporting a concern must be acting in good faith and have reasonable grounds for believing the information disclosed reflects a true violation. An employee, director, assessor/contractor or committee member who files a report of a concern on the basis of evidence which they know to be false or without a reasonable belief in



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the truth and accuracy of such evidence will not be protected by this Policy and may be subject to disciplinary action and legal claims.

*(For further details: see Expanded Whistle-Blower Policy).*

END



### SECTION 8: EMPLOYEE AGREEMENT

I have read and concur with NiNAS’s Code of Conduct (Sections 1-7).

*I understand that I must comply with the expectations outlined within these Sections of the Code in performing my duties and activities on behalf of NiNAS, and that failure to do so may result in disciplinary action or termination.*

In addition, (please initial one):

\_\_\_\_\_ as of the date this form was signed, I do not have any actual or potential conflicts of interest as defined by Section 3 of this Code. If any actual or potential conflict(s) of interest arise after signing this form, I agree to divulge them immediately to the NiNAS DG/CEO or the Chair of NiNAS.

\_\_\_\_\_ as of the date this form was signed, the following actual or potential conflict(s) of interest exist and are detailed below (attached separate pages as necessary). If other actual or potential conflict(s) of interest arise after completing this form, I agree to divulge them immediately to the NiNAS DG/CEO or the Chairman of Board of Directors of NiNAS.

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Employee Printed name: \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_



### SECTION 9 -ASSESSOR, CONTRACTOR, COMMITTEE MEMBER AGREEMENT

I have read and concur with NiNAS’s Code of Conduct (Sections 2-7). *I understand that I must comply with the expectations outlined within these Sections of the Code in performing my duties and activities on behalf of NiNAS, and that failure to do so may result in disciplinary action, contract termination and/or removal from all NiNAS committee(s)/Assessment role/Consultancy role on which I serve.*

In addition, (please initial one):

\_\_\_\_\_ as of the date this form was signed, I do not have any actual or potential conflicts of interest as defined by this Section 3 of this Code. If any actual or potential conflict(s) of interest arise after signing this form, I agree to divulge them immediately to the NiNAS CEO or the Chair of NiNAS Board of Trustees.

\_\_\_\_\_ as of the date this form was signed, the following actual or potential conflict(s) of interest exist and are detailed below (attached separate pages as necessary). If other actual or potential conflict(s) of interest arise after completing this form, I agree to divulge them immediately to the NiNAS DG/CEO or the Chair of NiNAS Board of Trustees.

\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_





## SECTION 10: BOARD OF DIRECTORS AGREEMENT

*I have read and concur with NiNAS’s Code of Conduct (Sections 2-7).*

*I understand that I must comply with the expectations outlined within these Sections of the Code in performing my duties and activities on behalf of NiNAS, and that failure to do so may result in my removal from the NiNAS Board of Directors as the case may be. (and any other NiNAS committee(s) on which I serve) and termination of any contracts with NiNAS.*

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



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**Issue 02**

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## Document History

| Modification No/Date | Proposed by      | Page No. | Summary of Modification  |
|----------------------|------------------|----------|--|
|                      |                  |          |  |
| 01/04/2023           | Internal Auditor | All      | Update to implement corrective action arising from the 2023 Internal Audit |
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