

WHISTLE BLOWING POLICY

1. REQUIREMENTS

- 1.1 This Policy applies to all staff of The Centre.

2. RESPONSIBILITIES

- 2.1 Good News Community Services, Sonshine Children Centre and Pasir Ris Family Service Centre (which are collectively known as “The Centre”) are committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistle Blowing Policy (‘Policy’) aims to provide an avenue for employees, volunteers and external parties to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistle blowing in good faith.
- 2.2 The Policy is intended to encourage employees to raise concerns, in confidence, about possible irregularities.

3. REPORTABLE INCIDENTS

- 3.1 Examples of whistle blowing activities which is not exhaustive includes:
- a) Concerns about The Centre ’s accounting, internal controls or auditing matters;
 - b) Impropriety, corruption, acts of fraud, theft and/misuse of The Centre’s properties, assets or resources;
 - c) Conduct which is an offence or breach of law;
 - d) Conduct endangering health and safety of employees or the public;
 - e) Damage to the environment;
 - f) Sexual or other forms of harassment;
 - g) Serious conflict of interest without disclosure;
 - h) Breach of The Centre ’s policies;
 - i) Concealing information about any of the above malpractice or misconduct; or
 - j) Any other serious improper matters which may cause financial or non-financial loss to The Centre, or damage to The Centre’s reputation.
- 3.2 The above list is intended to give an indication of the kind of conduct which might be considered as “wrong-doing”. In cases of doubt, the whistle blower should seek to speak to his or her immediate superior or follow the procedure for reporting under this Policy.

3.3 For the purpose of this policy, the definitions below apply

a) Corruption

Dishonest activity in which an Employee acts contrary to the interests of The Centre and abuses his/her position of trust in order to achieve some personal gain or advantage for himself/herself or for another person or entity.

b) Employee

An Employee shall mean a director, executive, manager or other officer of The Centre.

c) Fraud

Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by Employees or persons external to The Centre and whether or not deception is used at the time, immediately before or immediately following the activity. It also includes the deliberate falsification, concealment, destruction or use of falsified documentation or intended for use for a normal business purpose or the improper use of information or position.

d) Whistle blower

An Employee who, whether anonymously or not, makes, attempts or wishes to make a report in connection with Reportable Conduct.

3.4 There are some disclosures that cannot be qualified. Whistle blower will not be protected if:

a) He/she breaks the law when making a disclosure (for example if employees signed the Official Secrets Act as part of employment contract)

b) The information is protected under legal professional privilege (for example if the information was disclosed to employees when someone wanted legal advice)

4. PROTECTING THE WHISTLE BLOWER

4.1 Once a disclosure is assessed as a protected disclosure, a legal representative will be appointed and will:

a) Provide for the immediate welfare and protection needs of the whistle blower

b) Advise the whistle blower of their legal rights

c) Listen and respond immediately to any concerns about reprisals for making a disclosure

d) Keep notes of all meetings and actions

4.2 The protected disclosure status is not affected by whether or not the disclosure is a public interest disclosure. A whistle blower is still entitled to protection under this policy, and a legal representative will still be appointed.

- 4.3 However, The Centre does not condone frivolous, mischievous or malicious allegations. Employee(s) making such allegations will face disciplinary action in accordance with The Centre's Disciplinary Policy and Procedures.

5. CONFIDENTIALITY

- 5.1 The Centre encourages the whistle blower to identify himself/herself when raising a concern or providing information. All concerns will be treated with strict confidentiality.
- 5.2 Exceptional circumstances under which information provided by the whistle blower could or would not be treated with strictest confidentiality include:
- a) Where The Centre is under a legal obligation to disclose information provided;
 - b) Where the information is already in the public domain;
 - c) Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; and
 - d) Where the information is given to the Police or other authorities for criminal investigation.
- 5.3 In the event The Centre face with a circumstance not covered by the above, and the whistle blower's identity has to be revealed, The Centre will discuss with the whistle blower and obtain approval prior to act so.

6. CONCERNS AND INFORMATION PROVIDED ANONYMOUSLY

- 6.1 Concerns expressed anonymously are much less persuasive and may hinder investigation work as it is more difficult to look into the matter or to protect the whistle blower's position. Accordingly, The Centre will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated based on following factors:
- a) The seriousness of the issue raised;
 - b) The credibility of the concern; and
 - c) The likelihood of confirming the allegation from attributable sources.

7. PROCEDURE

- 7.1 To ensure that all investigations and disciplinary actions in respect of Reportable Conduct are conducted in a fair and consistent manner, the following procedures and guidelines shall be adhered to:

7.2 Contact persons within The Centre

- a) It shall be the responsibility of every Employee to notify in writing of any Reportable Conduct to the following officer:
 - i. Executive Committee (“EXCO”) or;
 - ii. Investigating Officer (appointed by Management Committee (“MC”))
- b) All correspondence, phone calls and e-mails from whistle blowers will be referred to the EXCO or Investigation Officer. Where a whistle blower is contemplating to make a disclosure and is concerned about approaching the EXCO or Investigation Officer in the workplace, he/she can call the EXCO or Investigation Officer and request a meeting in a discreet location away from the workplace.
- c) If a whistle blower is not comfortable about the reporting as above, he/she may report the matter to the MC or Chairman of EXCO.
- d) Upon receipt of such notification, including an anonymous report, The Investigation Officer shall conduct an investigation to determine whether there is a case to be answered.

7.3 Investigations

- a) The Investigation Officer shall conduct a full investigation to establish and verify the relevant facts of alleged Reportable Conduct. That investigation may involve the following steps:
 - i. Conducting an initial assessment on the “Whistle Blowing Report” form to determine how the investigation should proceed;
 - ii. Collating information relating to the allegation as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment; and
 - iii. Considering the information collated and drawing findings and recommendations.
 - iv. Submitting confidential report with findings and recommendations to MC and EXCO for a decision which shall be final and conclusive.
 - v. The Investigation Officer may appoint an investigation panel of at least one other person (the “Panel”).
 - vi. All proceedings and actions by the Investigation Officer or Panel (where applicable) shall be documented.
- b) At all times during an investigation, the Investigation Officer or Panel (where applicable) shall maintain procedural fairness in the treatment of witnesses and any person who is the subject of the disclosure.

- c) In conducting any investigation, the Investigation Officer or Panel (where applicable), must be mindful of the need to be expedient to enable further action including reporting to relevant law enforcement authorities to be taken as soon as possible.
- d) Upon conclusion of the investigation, the Investigation Officer or Panel (where applicable) will report to the MC and EXCO the outcome of the investigation.
- e) Notwithstanding the foregoing, the Investigation Officer shall regularly report to the MC and EXCO all notifications received from any whistle-blower and action taken in relation to them.
- f) The MC and EXCO are to review actions taken by the Investigation Officer towards whistle blowing initiatives and ensure that fraudulent practices are reviewed without prejudice or biasness and executed with professional integrity in compliance with The Centre's policy.

8. ACTION TO BE TAKEN AFTER INVESTIGATION

- 8.1 At the conclusion of the investigation, the Investigation Officer or Panel (where applicable) will submit a final report to the MC and EXCO. The report will include recommendations as to action to be taken by The Centre to prevent the conduct from continuing or occurring in the future. The report may also recommend that action be taken to remedy any harm or loss arising from the conduct. Where the report is to include an adverse comment against any person, that person will be given the opportunity to respond and their response will be fairly included in the report.
- 8.2 All acts of misfeasance committed by Employees which constitute criminal acts under the laws of Singapore shall be reported in writing to the Commercial Affairs Department or other relevant law enforcement authorities.

9. ROLES AND RESPONSIBILITIES

9.1 Employees

- a) All Employees are encouraged to report known or suspected incidences of Reportable Conduct in accordance with these procedures.
- b) All Employees of The Centre have an important role to play in supporting those who have made a legitimate disclosure. They must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure. Furthermore, they should protect and maintain the confidentiality of a person they know or suspect to have made a disclosure.

- c) Employees who knowingly conceal any acts of misfeasance by a fellow Employee shall be construed as abetting in those acts of misfeasance (if proven) and shall be subjected to disciplinary action under this policy. Employees who irresponsibly report alleged misfeasance on the part of any other employee shall also be subjected to disciplinary action under this policy.
- d) Where an Employee has been found to make a genuine mistake, The Centre will not subject that person to any detrimental action.

9.2 Investigation Officer

Investigation Officer will:

- a) perform all acts necessary for ensuring that the culture of the workplace is supportive of reporting of any improprieties by an Employee;
- b) be a contact point for general advice for any person wishing to make a disclosure about Reportable Conduct;
- c) make arrangements for a disclosure to be made privately and discreetly and, if necessary, away from the workplace;
- d) receive any disclosure made orally or in writing (from internal and external whistle blowers);
- e) record in writing any disclosure made orally;
- f) impartially conduct a preliminary assessment of the allegation and take all necessary steps to ensure the identity of the whistle blower and the identity of the person who is the subject of the disclosure are kept confidential;
- g) appoint a welfare manager to support the whistle blower and to protect him/her from any reprisals;
- h) advise the whistle blower of the progress of an investigation;
- i) generally keep account of the status of the investigation process;
- j) establish and manage a confidential filing system. The register will be confidential and will not record any information that may identify the whistle blower; and
- k) liaise with the MC and Chairman of the EXCO and any external bodies, as appropriate.

10. MANAGING THE PERSON AGAINST WHOM A DISCLOSURE HAS BEEN MADE

- 10.1 The Centre recognises that Employees against whom disclosures are made must also be supported and will take all reasonable steps to ensure the confidentiality of that person during the assessment and investigation process. Where investigations do not substantiate the allegations, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the disclosure will remain confidential.
- 10.2 Where the person who is being investigated is aware or had been informed of the allegations, the Investigation Officer will ensure that he/she:
- a) Is Informed as to substance of the allegations;
 - b) Is given the opportunity to answer the allegations before a final decision is made;
 - c) Is informed as to the substance of any adverse comment that may be included in any report arising from the investigation; and
 - d) Has his/her response to any allegations set out fairly in any report.
- 10.3 The Centre will give its full support to a person who is the subject of a disclosure where the allegations contained in a disclosure are clearly wrong or unsubstantiated. If the matter has been publicly disclosed, the President of MC will consider any request by that person to issue a statement of support setting out that the allegations were clearly wrong or unsubstantiated.

11. REVIEW

- 11.1 These procedures will be reviewed and re-assessed annually.