

## WHISTLE BLOWING POLICY

### 1 Purpose

- 1.1 This policy aims to provide an avenue for employees and external parties to raise genuine concerns relating to any aspect of the Society's operations, including serious breaches of the code of conduct by employees. The aim of the policy is to:
- (a) Promote standards for good financial and corporate practices and to deter wrongdoing.
  - (b) Provide proper avenues for employees and external parties to raise concerns about suspected improprieties and receive feedback on any action taken.
  - (c) Give employees and external parties the assurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

### 2 Scope

- 2.1 This policy applies to all members such board, management, staff and volunteers as well as to all external parties who have business relationships with the Society. These parties include customers, suppliers, contractors, applicants for employment, and the general public.

### 3 Definition

- 3.1 Whistle blowing is defined as a deliberate, voluntary disclosure of individual or organisational malpractice by a person who has or has had privileged access to data, events, or information about an actual, suspected, or anticipated wrongdoing within or by the Society that is within its ability to control.

### 4 Reportable Incidents

- 4.1 Below is a list of examples (though not exhaustive) of reportable incidents covered by this policy:
- Impropriety, corruption, acts of fraud, theft/misuse of the Society's properties, assets, or resources;
  - Conduct which is an offence or breach of law;
  - Serious conflict of interest without disclosure;
  - Breach or failure to implement or comply with the Society's policies or code of conduct;
  - Concerns about Society's accounting, internal controls, or auditing matters
  - Concealing information about any malpractice or misconduct;
  - Acts which mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Society.
  - Serious conflict of interest without disclosure, resulting in material gain.

- Abuse of power or authority
- Any other serious improper conduct that may cause financial or nonfinancial loss to the Society or damage its reputation;
- Fraud or the making of fraudulent statements to members, members of the public and regulatory authorities;
- Sexual harassment, physical and emotional bullying by colleague.
- Intentional provision of incorrect information to public bodies.

## **5 Protection against reprisal**

6 When raising concern or providing information about an actual, suspected, or anticipated wrongdoing, done in good faith; the individual, be it an employee or anyone else, he/she shall be protected against any reprisal such as employment termination, retribution, harassment or victimization.

6.1 However, the Society does not condone frivolous, mischievous or malicious allegations and anyone making such allegations may face disciplinary action.

## **7 Confidentiality**

7.1 The Society requires the whistleblower to identify himself/herself when raising a concern or providing information. All concerns will be treated with the strictest confidentiality.

7.2 Exceptional to above include:

- (a) Where the Society 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 in strictly confidence to legal or auditing professionals for the purpose of obtaining professional advice.
- (d) Where the information is given to the police or other authorities for investigation.

7.3 Anonymous complaints would be investigated only if there are clear merits for continuity.

## **8 Procedure**

8.1 Only reports pertaining to matters that fall under the Whistleblowing scope will be investigated.

8.2 Concerns should be raised in writing, either in the form of a letter or email to:

Email: [namhongcares@gmail.com](mailto:namhongcares@gmail.com)

Ordinary Mail:  
 Private and Confidential  
 For the Attention of Audit Committee  
 Nam Hong Welfare Service Society  
 Blk 111 Yishun Ring Road #01-375  
 Singapore 760111

- 8.3 The whistleblower should set out in detail the background and history of events and the reasons for the concern.
- 8.4 Assessment of the concern or information shall be made with due consideration given to the following factors:
- Severity of the issue raised.
  - Credibility of the concern or information.
  - Likelihood of confirming the concern or information from the attributable sources.
- 8.5 Depending on the nature of the concern raised or information provided, the investigation may involve one or more of the following individuals or entities:
- The Investigation Team appointed by Audit Committee
  - External and Internal Auditors
  - The Police or Commercial Affairs Department.
- 8.6 Further information may be sought from the whistleblower during the course of the investigation.
- 8.7 The Investigation Team will submit the findings and recommendation(s) to the Executive Committee.
- 8.8 The whistleblower will be kept informed of the progress of the investigations and, if appropriate, of the final outcome.

Annex A – Whistle-Blower Report Form

Annex A

<b>Whistle-Blower Report Form</b>	
<b>Whistle-blower's details. This section may be left blank if the whistle-blower wishes to remain anonymous)</b>	
Name, Designation, Department/Charity, Contact number and E-mail address	
Can you be contacted for more information?	
<b>Alleged Party's details</b>	
Name, Designation, Department, Contact number and E-mail address	
<b>Witness' details (If any)</b>	
Name, Designation, Department/Charity, Contact number and E-mail address	
<b>Concern/Complaint</b> Describe the misconduct and how you have come to know about it.	
1. What misconduct occurred?	
2. Who committed the misconduct?	
3. When did it happen and when did you notice it?	
4. Where did it happen?	
5. Have you approached the person? If yes, what did he say?	
6. Is there any evidence that you could provide us?	
7. Were other people involved? If yes, who are they?	
8. Do you have any other details or information which would assist us in the investigation?	
9. Have you reported the incident internally or through any other channels? If yes, to whom have you made the report?	
Date:	Signature:

Who to submit the form to? Whistleblowing Panel	
How to submit the form? Send via email or mail	
a) Email <u><a href="mailto:namhongcares@gmail.com">namhongcares@gmail.com</a></u>	b) Mail Private and Confidential <u>For the Attention of Audit Committee</u> Nam Hong Welfare Service Society Blk 111 Yishun Ring Road #01-375 Singapore 760111