



WHISTLE-BLOWING POLICY

1 Introduction

- 1.1 Marine Parade-Braddell Heights Town Council (MPBHTC) is committed to strong corporate governance. In order to promote an open and transparent organisational culture, town councillors, staff, contractors, vendors, and other stakeholders are provided with an avenue to express concerns on any serious wrongdoings, unethical behaviour and/or malpractices within the Town Council.
- 1.2 The Audit & Risk Committee of the MPBHTC shall have oversight of this Policy. The Audit & Risk Committee may in its discretion delegate the investigation of the whistle-blowing reports and implementation of this Policy to any such person as it deems fit.

2 Purpose of Policy

- 2.1 To provide a confidential avenue for town councillors, staff, contractors, vendors, and other stakeholders to report serious wrongdoings or concerns without fear of reprisals.
- 2.2 To put in place arrangements and procedures to facilitate independent investigation of the reported concern and that appropriate follow-up actions will be taken.
- 2.3 To encourage members and stakeholders to raise concerns at an early stage so that actions can be taken immediately to resolve them.

3 Reportable Incidents

- 3.1 Reportable incidents for whistle-blowing may include, but is not limited to, the following:
 - General malpractice eg unethical conduct;
 - Actual or potential infractions of MPBHTC's policy or Code of Conduct;
 - Impropiety, corruption, act of fraud, theft and/or misuse of MPBHTC's properties, assets or resources;
 - Act or conduct which is a criminal offence or breach of law;
 - Serious conflict of interests without disclosure;
 - An individual abusing his/her official MPBHTC position in connection with an unauthorised activity for personal gain;

- Concerns about MPBHTC's accounting, internal controls or auditing matters;
 - Any other matters which may cause financial or non-financial loss to MPBHTC or damage to MPBHTC's reputation.
- 3.2 For the avoidance of doubt, incidents are reportable regardless of whether they arose by such person carrying out their role in MPBHTC, whether there is any financial loss to MPBHTC or whether such actions or conduct constitute criminal offences.

4 Reporting Channels

- 4.1 Any person (i.e. the whistle-blower) who is aware of actual or potential reportable conduct should immediately report such conduct and can do so via email or write a letter regarding their concerns to:

Private & Confidential

The Audit & Risk Committee
Marine Parade-Braddell Heights Town Council
Block 50 Marine Terrace #01-265
Singapore 440050
Or email: auditcomm@mbtc.org.sg

- 4.2 The following details should be provided:
- Name and address of the whistle-blower;
 - Identity and particulars of the parties involved;
 - Date and time of incident; and
 - Clear description of incident and evidence or any other information to substantiate the concern.
- 4.3 A whistler-blower is encouraged to include his/her relevant contact details in case further clarification or information is required. The investigation process may sometimes require the whistle-blower to render assistance in the investigation.
- 4.4 A complaint can be made about an incident even if the whistle-blower is not able to identify a particular person who is the perpetrator of such an incident. All information provided will be kept strictly confidential.

5 Protection of Whistle-blower

- 5.1 MPBHTC will do its best to protect a whistle-blower's identity. It recognises that the decision to report a concern can be difficult for fear of reprisal from those responsible for the improprieties. MPBHTC will not tolerate victimisation or harassment and will take appropriate and reasonable action to protect whistle-blowers when they raise concerns in good faith.

- 5.2 Whistle-blowers making any such reports should ensure that they do so in good faith and in the best interest of MPBHTC. A whistle-blower, who has reported a concern which is subsequently found to be unsubstantiated, should not be subject to any disciplinary action if he/she has reported the concern in good faith. However, if the complaint is made out of any malicious intent or frivolous and vexation allegation, the whistle-blower may be subject to disciplinary or other legal action.
- 5.3 MPBHTC is committed to respecting the rights of its whistle-blowers, which includes the right of an accused person, if absolutely necessary, to know the identity of his/her accuser. The identity of the whistle-blower would not be disclosed unless it is absolutely necessary for the purpose of the investigation and/or subsequent action, and never be disclosed without prior discussion with the whistle-blower making the report.

6 Handling of Complaints

- 6.1 Any concern raised, or information provided, will be thoroughly investigated by an investigation team appointed by the Audit & Risk Committee, but consideration will be given to the nature and quality of information provided.
- 6.2 Such investigation will be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt. Where necessary, the investigation team should consult and seek legal advice. Where such alleged conduct is an actual or potential criminal offence or corruption are involved, the matter may be referred to the Police or the Corrupt Practices Investigation Bureau (CPIB).
- 6.3 To avoid any conflict of interest, no person having any interest in the alleged conduct or no person being accused of such conduct shall participate in the investigation team.
- 6.4 The investigation team should handle all matters with confidentiality and complete the investigation promptly. All relevant findings and documents received by investigation team shall be recorded and filed.
- 6.5 In discharging its responsibility, the investigation team shall have access to TC's management, books and records which it believes to be relevant to the complaint and shall be entitled to examine any employee or any other person(s) as it deems appropriate and to receive such information as it requires from them. All relevant personnel shall in good faith co-operate with any reasonable request made by the investigation team.
- 6.6 Upon receipt of the report on the findings of the investigation from the investigation team, TC Chairman will review and evaluate the findings. If the TC Chairman is not satisfied with the findings of the investigation, the TC Chairman has the right to either:

- Direct a fresh investigation or request that further investigation be conducted by the same investigation team or a new investigation team; or
 - Conduct its own investigation.
- 6.7 If the wrongdoing or improper conduct is proven to the satisfaction of the TC Chairman, the TC Chairman shall decide on the appropriate course of action to be taken.
- 6.8 The decision on the corrective actions to be taken to avoid similar lapses from happening (if applicable) and the action taken against the person(s) found to have committed the wrongdoing or improper conduct shall be communicated in writing to the whistle-blower.
- 6.9 Complaints relating to TC Chairman will be referred to other Members of Parliament within the Town Council, who will be responsible for commissioning the investigation and decide on how the investigation will proceed.

7 Complaints Register

- 7.1 The Audit & Risk Committee shall maintain a Complaints Register for the purposes of recording all complaints received, the date, nature and all actions taken relating to such complaints.
- 7.2 The Audit & Risk Committee shall make the Complaints Register available for inspection upon any request by investigating authorities.

8 Concluding Remarks

The Audit & Risk Committee has the responsibility for ensuring the maintenance, review and updating of this Policy. Revisions, amendments and alterations to this Policy can only be implemented with the approval of the MPBHTC.