

Whistle-Blowing Policy

1. Objectives

Sengkang Town Council (“SKTC”) maintains high standards of integrity and holds its staff to the same levels of conduct to comply with the Town Council Act, Town Council Financial Rules, and its accounting, financial reporting, internal controls, governance and any related legislation.

SKTC places heavy emphasis and efforts towards a transparent corporate culture, with zero tolerance for inappropriate practices, wrongdoings and misconduct which may damage the reputation of the Council.

The Whistle-Blowing Policy provides an avenue for whistle-blowers to report any concerns over inappropriate practices, suspected wrongdoings and misconduct.

In addition, the Policy assures that the whistle-blower is protected against retaliation for the disclosures in good faith of any inappropriate practices, wrongdoings and misconduct which may damage the reputation of the Council.

2. Definition

Whistle-blowing is the term used when a person (whistle-blower) reports any inappropriate practices, suspected wrongdoings and misconduct of the town councillors, contractors, employees of the Town Council and managing agent staff.

The Policy intends to facilitate whistle-blowing relating to improprieties, suspected wrongdoings and misconduct including but not limited to:

- All forms of financial or non-financial malpractices or impropriety such as corruption, embezzlement, misappropriation, theft, bribery and extortion, fraud, forgery and falsified claims
- Concerns about SKTC’s accounting, internal controls or auditing matters
- Acts to 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
- Any physical, emotional, sexual harassment or bullying, including in relation to a disclosure made under this Policy
- Unethical behaviour such as abuse of power, position and authority
- Endangering the health and safety of others
- Wilfully making a negligent disclosure relating to a conflict of interest
- Criminal offences governed by the Penal Code of Singapore
- Conceal information about any of the above

This Policy aims to address malpractice and wrongdoing, and these concerns should not be confused with grievances and other like issues that are not of the nature described above, for instance, a personal work-related grievance in relation to employment terms, interpersonal conflict with other employees, disciplinary or performance management process, or termination of employment.

3. Protection Against Reprisals

SKTC will protect whistle-blowers, and will not tolerate any harassment, retaliation, unfair treatment or victimisation of anyone reporting a genuine concern in good faith. No whistle-blower should suffer reprisal as a result of reporting a genuine concern, even if they are mistaken.

This assurance does not extend to any person who intentionally provides information in a report which they know or reasonably believe to be untrue, and SKTC does not condone frivolous, vexatious, mischievous or malicious allegations. Any staff making such allegations due to a personal grievance or for personal gain shall face disciplinary action.

4. Confidentiality

SKTC encourages the whistle-blower to identify themselves when raising a concern or providing information. SKTC will take all reasonable steps to protect the confidentiality and identity of a whistle-blower. All reports and records will be treated with strict confidentiality, except where required by applicable laws and regulations, and to conduct further investigations.

Exceptional circumstances may apply under which information provided may be disclosed include:

- Where there is a legal obligation to disclose information provided
- Where the information is already in the public domain
- Where the information is given to legal or audit professionals on a strictly confidential basis for the purposes of obtaining professional advice
- Where the information is given to governmental or regulatory entities as part of investigations into allegations made

When faced with a circumstance not covered by the above, and the whistle-blower's identity is to be revealed, SKTC will generally inform the whistle-blower in advance to inform them of the process.

5. Anonymous reports

Reports made anonymously are more difficult to act upon effectively and may hinder any investigation. Notwithstanding this, SKTC will consider anonymous reports, taking into account, amongst others:

- The seriousness of the issue raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources and information provided

Any whistle-blower making an anonymous report shall not be entitled to be informed of the investigation outcome.

6. Reporting and communication procedures

- a) A whistle-blower who discovers any inappropriate practices, suspected wrongdoings and misconduct of the town councillors, contractors, employees of the Town Council and staff of the managing agent should make a written report to the Audit Committee, which is responsible for the oversight and monitoring of SKTC, and ensures that issues raised are properly resolved by management or any appropriate parties.

- b) The whistle-blowing report shall be placed in a sealed envelope marked “Private & Confidential” and sent for the attention of the Chair of the Audit Committee Town Council at:

Blk 266 Compassvale Bow #01-06 Singapore 540266

The report shall include the following in the contents of the letter:

- Name and address of the whistle-blower
- Time and date of the wrongdoings
- Description of the wrongdoings
- Evidence of the alleged act committed (if available)

Concerns shall be independently assessed, with parties involved with the complaint to recuse themselves, to ensure they are fairly and properly considered. The report made should provide as much information and be as specific as possible to facilitate an effective evaluation of the complaint.

Upon completion of an investigation, the report shall be submitted to the Chairman of SKTC for review.

All reports and submissions will be treated fairly and appropriately, and will be assessed based on the merit of their content, without regard to the identity of the whistle-blower or the accused. The investigation will be undertaken without any presumption of wrongdoing.

SKTC may refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against them and be provided with an opportunity to reply to such allegations.

- c) After the review of the findings, the Chairman of SKTC shall decide on the appropriate actions to be taken against the subject of the complaint should an investigation find any inappropriate practices, wrongdoings and misconduct.
- d) Where permissible under relevant laws, the result of the investigation and actions taken shall be communicated in writing to the whistle-blower.

7. Reports Register

The Chair of SKTC shall maintain a “Reports Register” for recording details of all reports received, including the date, nature and status. The register shall be handed over to the succeeding Town Council Chair.

8. Policy Review

This Policy shall be communicated to all relevant stakeholders, who shall read, understand and comply with this Policy.

The Policy shall be reviewed regularly in order to maintain compliance with applicable laws and regulations or accommodate any organisational changes. Amendment to the Policy shall be submitted to the Audit Committee and Council for consideration and approval.