

WHISTLEBLOWING POLICY

Introduction

1. This outlines the Whistleblowing Policy (WBP) of the Tampines Town Council (TTC).
2. TTC strives towards a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements, and any legislation relating thereto.
3. The WBP aims to provide an avenue to raise concerns. It also offers assurance that the whistleblower will be protected from reprisals or victimisation for whistleblowing in good faith.

Definitions

4. A whistleblower is an individual who submits in good faith a complaint or concern to TTC regarding any improper or illegal conduct within TTC. The whistleblower is a reporting party, not an investigator or a finder of facts and does not determine the appropriate corrective or remedial action that may be warranted.
5. Good faith is evident when the report is made without malice or consideration of personal benefit and you have a reasonable basis to believe that the report is true. However, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.

Who is covered by this Policy?

6. This WBP applies to the Chairman, Vice-Chairman, all elected and appointed Town Councillors, committees' members, key officers¹, managing agent of the TTC, employees and external parties such as contractors of the TTC.

Objectives

7. The intended objectives of this policy are to:
 - a) Deter wrongdoing and to promote standards of good corporate practice;
 - b) Provide proper avenues to raise concerns about actual or suspected improprieties in matters of financial reporting, irregularities or other matters and receive feedback on any action taken;
 - c) Assure that the whistleblower will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure; and
 - d) Assist to develop a culture of openness, accountability and integrity.

¹ Section 2 of the Town Councils Act (Cap. 329A)

Reportable incidents

8. TTC adopts a “zero tolerance” approach to fraud, corruption and other forms of unethical behaviour or conduct. Concerns covered by this WBP include (list is not exhaustive):
 - a) Impropriety², corruption, acts of fraud, theft and misuse of the Group’s properties assets or resources;
 - b) An individual abusing his official TTC position in connection with unauthorised activity for financial or non-financial gain;
 - c) A failure to comply with a legal obligation (e.g. breach of a contractual or other common law obligation, statutory duty or requirement, malpractice or breach of a code of conduct);
 - d) Concerns about TTC’s accounting or internal control matters;
 - e) Breach of or failure to implement or comply with TTC’s policies or code of conduct;
 - f) Serious conflict of interest without disclosure;
 - g) Intentional provision of incorrect information to public bodies;
 - h) Concealing information about any malpractice or misconduct; and
 - i) Any other serious improper matters which may cause financial or nonfinancial loss to TTC or damage to TTC’s reputation.
9. The above list is intended to give an indication of the kind of conduct which might be considered as “reportable”. In cases of doubt, you should speak to your immediate superior or follow the procedure for reporting under this Policy.
10. The Policy does not apply to personal grievances concerning an individual’s terms and conditions of employment, disciplinary matters or other aspects of the working relationship. These should be taken up according to TTC’s channel for employee grievance redressal.

Protection against reprisals

11. If you raise a genuine concern under the WBP, you will not be at risk of reprisals or harassment provided that you are acting in good faith. Reprisals of any form shall not be tolerated. Any act of alleged reprisal should be reported immediately and it will be promptly investigated.
12. TTC does not condone frivolous, mischievous or malicious allegations. Such allegations made will face disciplinary action.

² For employees’ improprieties relating to harassment and bullying, these should be taken up according to TTC’s channel for employee grievance redressal.

Confidentiality

13. Do identify yourself when raising a concern or providing information. All concerns will be treated with strict confidentiality.
14. There are exceptional circumstances under which information provided by the whistleblower could or would not be treated with strictest confidentiality such as:
 - a) TTC is under a legal obligation to disclose information provided;
 - b) The information is already in the public domain;
 - c) The information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
 - d) The information is given to the Police or other authorities (e.g. Corrupt Practices Investigation Bureau) for criminal investigation.
15. In the event TTC is faced with a circumstance not covered by the above and if the identity of the whistleblower is to be revealed, we will discuss with the whistleblower for the concurrence to proceed.

Concerns and information provided anonymously

16. Concerns expressed anonymously are much less persuasive and may hinder investigation work as it is more difficult to look into the matter or protect your position. Accordingly, TTC will consider anonymous reports and investigation will proceed on the basis of their merits.

How to report a concern or provide information

17. Concerns or information should be provided in writing at least the following information:
 - Name and address of the Whistle-blower;
 - Time, date and location of the alleged act that had taken place;
 - Description of the alleged act;
 - Value of any money/assets involved;
 - Documentary/audio/visual evidence of the alleged act committed (if available);
 - Any other information that may substantiate the case; and
 - Contact detail to facilitate follow-up.

18. The channels are:

Email	whistleblowing.ttc@fookontan.com
Post/Courier/Hand	<p>Foo Kon Tan Advisory Services Pte Ltd (Attn: Sim Keng Chong) 24 Raffles Place #07-03 Clifford Centre, Singapore 048621</p> <p>(please indicate: "Confidential – To Be Opened By Addressee Only")</p>

19. Although the whistleblower is not expected to prove the truth of the allegation, TTC expects the whistleblower to provide in good faith and to demonstrate that there are sufficient grounds for your concern.

How TTC will respond

20. TTC assures you that any concern raised or information provided will be thoroughly investigated, but consideration will be given to the nature and quality of information provided. TTC will revert to you acknowledging that the concern raised has been received.

21. Chairman or Chairman of the Audit Committee will conduct the initial investigation(s) of the concerns received. The matters raised may be:

- a) Investigated internally;
- b) Referred to the appropriate law enforcement agencies; and/or
- c) Investigated by an independent panel of juries.