

The Girls' Brigade Singapore Whistle Blowing Policy

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| Effective Date: | 1 st July 2019 |
| Approved By: | The Executive Committee |

Version History

| S/No. | Description | Date amended | Version |
|-------|---|-----------------|---------|
| 1 | Org Chart update | 10 June 2020 | 1.1 |
| 2 | Change of contact | 14 October 2020 | 1.2 |
| 3 | Alignment to Amendments to the Constitution (2021/2022) <ul style="list-style-type: none">- Nomenclature: Executive Board (EB) to Board- Organisation Chart Annex A | 29 June 2022 | 1.21 |
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Part 1 – About The Girls’ Brigade Singapore

1. Objectives

The mission of The Girls’ Brigade Singapore (GBS) is to develop each girl and officer to her fullest potential by equipping, empowering and enabling every girl to be a leader and every officer a servant leader.

GBS an Institute of Public Character and a member of the National Council of Social Services.

Our work in schools is endorsed by The Ministry of Education as a Uniformed Organisation.

2. Organisation structure

Please refer to the Organisation Chart as per Annexure1.

Part 2 – About this policy

3. Objectives

The objectives of this policy are to:

- To provide avenues for the stakeholders (e.g. the general public, employees, volunteers, donors and beneficiaries) of The Girls' Brigade to raise concerns and define a way to handle these concerns;
- To enable the Board to be informed at an early stage about acts of misconduct;
- To reassure whistle blowers that they will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure; and
- To help develop a culture of openness, accountability and integrity.

4. Purpose and application

This policy is intended to be a reference for stakeholders of The Girls' Brigade, e.g. staff, volunteers, donors and beneficiaries. Questions about this policy shall be directed to the Audit Chair.

Where applicable, this policy shall be read in conjunction with the existing grievance handling policy issued by the Board.

5. Approval of, and amendments to this policy

5.1 Approval of this policy

This policy is effective upon approval by the Board. Their effective date ('Effective Date') is shown on the front cover of this policy.

5.2 Amendments to this policy

All stakeholders are invited to suggest to the Audit Chair, for formal consideration, changes, updates or other improvements to this policy.

However, any such suggestions and any changes, updates or other improvements proposed by the Audit Chair will not take effect unless and until:

- the Audit Chair recommends them to the Chairperson of the Board and
- to the extent that the Board Chairperson agrees that they should be made, the Board Chairperson recommends them to the Board and
- they are approved by the Board.

6. Definition

Whistle blowing refers to a voluntary and deliberate disclosure by a stakeholder who has dealings with The Girls' Brigade, to an appointed party by The Girls' Brigade of any deliberate malpractice, illegal or unlawful conduct, or wilful omissions at work, or potential irregularities in procedures within The Girls' Brigade. Such act or irregularity may be likely to be committed or in the process of committing or had been committed.

7. Responsibilities

The Audit Chair has been appointed to handle all whistle blowing reports. The Audit Chair, at his / her discretion, shall delegate the follow-up on the whistle blowing reports to any such person as deemed fit. The Audit Chair shall be reporting to the Board on actions taken or to be taken in addressing the whistle blowing reports received. In the case where reporting to Audit Chair is a concern, reporting can be made to the Board Chairperson.

8. Whistle blowing scope

The areas covered by this policy include, but not limited to, the following:

- Conduct which is an offence or breach of law;
- Impropriety, bribery, corruption, acts of fraud, theft and/or misuse of properties, assets or resources of The Girls' Brigade;
- Concerns about financial & internal controls integrity of The Girls' Brigade;
- Non-disclosure of conflict of interest;
- Breach of policies and procedures or code of conduct;
- Deliberate concealing of information about any ongoing or past malpractice or misconduct that has yet to be reported;
- Abuse of authority for personal gain;
- Intimidation or physical abuse of any personnel under employment or serviced; and
- Discrimination to any member of staff or service recipient on grounds of gender, race or disability.

9. Confidentiality of the whistle blower

The Girls' Brigade shall treat all information received confidentially and therefore undertakes to treat all whistle blowing reports as either confidential or anonymous. The whistle blower may choose to remain anonymous or reveal his / her identity when making his report. Where the identity of the whistle blower is revealed, The Girls' Brigade will keep the whistle blower's identity confidential and will not be disclosing his / her identity to any persons other than the appointed investigators, where necessary.

Exceptional circumstances under which information provided by the whistle blower could not or would not be treated with strictest confidentiality include:

- i. where The Girls' Brigade is under a legal obligation to disclose information provided;
- ii. where the information is already in the public domain;
- iii. where the information is given on a strictly confidential basis to legal or any professionals for the purpose of obtaining professional advice; or
- iv. where the information is given to the police or other statutory authorities for criminal investigation.

In the event that The Girls' Brigade is faced with a circumstance not listed above, where the revelation of the whistle blower's identity is deemed necessary, the Audit Chair will endeavour to discuss this with the whistle blower first.

No action of any kind will be taken by The Girls' Brigade against a whistle blower nor will his / her designation in The Girls' Brigade be adversely affected by his / her merely raising the concerns / issues or making an allegation against a company official; provided always that he raises the concerns / issues or allegations in good faith and without malice and has reasonable ground believing them to be true.

Any malicious or frivolous complaint or allegation made by an employee against The Girls' Brigade official or fellow colleague, however, may result in The Girls' Brigade, after proper investigation, taking disciplinary action against him / her.

Part 4 – Reporting procedure

10. Reporting options

The whistle blower may email the subject matter to the Audit Chair at audit@gb.org.sg .

In the case where reporting to Audit Chair is a concern, then the reporting should be made to Board Chairperson at sharon.liat@gmail.com .

11. Report format

The report must be in writing. Pertinent details including but not limited to, background, history of events and rationale of the subject matter shall be logged via the whistle blowing report (Annexure 2).

12. Acknowledgement of reporting

The Audit Chair / Board Chairperson shall respond at least within 4 working days to acknowledge receipt of the whistle blowing report.

The whistle blower may follow up on the reported incident through the same mode of initial reporting with the Audit Chair / Board Chairperson.

13. Assessment

All reports made in good faith shall be properly assessed, reviewed and dealt with. Considerations shall be given to the following factors when conducting the investigation:

- i. seriousness of the issue raised;
- ii. credibility of the concern or information; and
- iii. likelihood of confirming the concern or information from attributable sources.

The Audit Chair / Board Chairperson shall decide on the need to appoint an internal investigator based on the merits of each report. Depending on the nature of the subject matter, the internal investigator may involve one or more parties from the following:

- i. external auditor;
- ii. internal auditor;
- iii. forensic accountant; or
- iv. the Police or Commercial Affairs Department.

Upon investigation, the appointed investigator shall submit a report detailing the investigation outcome. Based on the investigation report, the Audit Chair / Board Chairperson, upon consultation with the Board, shall determine the appropriate actions to be taken to address the whistle blowing report received.

14. Closure

The Audit Chair / Board Chairperson shall update the whistle blower on the outcome of the investigation, where feasible.

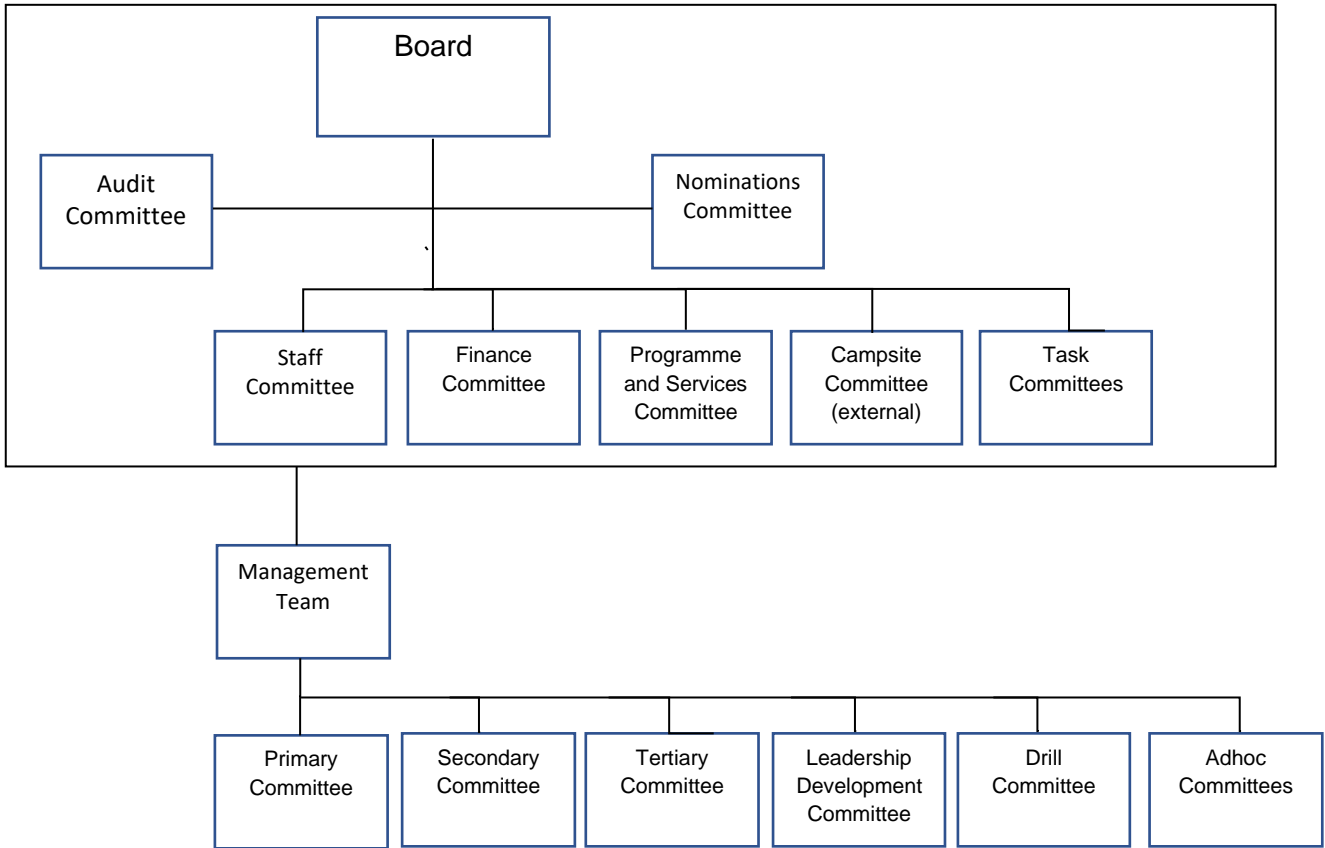
The Audit Chair shall maintain a whistle blowing log (Annexure 3) for all whistle blowing reports received and update the said log after the investigation has concluded.

Whistle Blowing Policy

Part 5 – List of annexures

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|------------|------------------------|
| Annexure 1 | Organisation Chart |
| Annexure 2 | Whistle Blowing Report |
| Annexure 3 | Whistle Blowing Log |

Annexure 1 – Organisation Chart



Annexure 2 – Whistle Blowing Report

| | | |
|--|---|-------------------------|
| Date of incident(s) | Time of incident(s) | Location of incident(s) |
| Nature of incident(s) | | |
| Name(s) of person(s) reported on | Department(s) of person(s) reported on | |
| Description of incident(s) <i>(including what happened, when it happened, how and why it happened)</i> | | |
| What evidence do you have to support the incident | Who else knows about the incident | |
| Signature of informant (Optional) | Date | |
| Name (Optional) | Relationship with The Girls' Brigade Singapore: | |
| NRIC / Passport No (Optional) | | |
| Contact number (Optional) | | |

Whistle Blowing Policy

For official purposes

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|---|---|--------------------------|
| Report No.: (e.g. WB/2017/001 denotes the 1 st whistle blowing report received for 2017) | | |
| Date received | Receipt method (<i>interview, email, letter, phone etc</i>) | Anonymous: Yes / No |
| Acknowledgement by Audit Chair | | Acknowledgement by Board |
| Action taken: | | |
| Further remarks: | | |

Annexure 3 – Whistle Blowing Log

| Date of Report | Received by | Report No. | Resolved (Y/N) | Date of Resolution Confirmed by Board |
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