

# **WHISTLEBLOWING POLICY**



**Internal Audit Department**

## INTRODUCTION

1. This outlines the whistleblowing policy of the National Heritage Board.
2. NHB 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 Whistleblowing Policy ("Policy") aims to provide an avenue for you to raise concerns and offer reassurance that you will be protected from reprisals or victimization for whistleblowing in good faith.

## DEFINITIONS

4. Whistleblower: A whistleblower is an individual who submits in good faith a complaint or concern to NHB regarding any improper or illegal conduct within NHB. The whistleblower's role is as 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: 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 Policy applies to all NHB employees and external parties.

## 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 for you 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) Reassure you that you 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.

## REPORTABLE INCIDENTS

8. Some examples of concerns covered by this Policy, include (this list is not exhaustive):
- a) Impropriety, corruption, acts of fraud, theft and/misuse of the Group's properties assets or resources ;
  - b) An individual abusing his official NHB 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); and
  - d) Concerns about NHB's accounting or internal control matters;
  - e) Breach of or failure to implement or comply with NHB'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;
  - i) Any other serious improper matters which may cause financial or non-financial loss to NHB or damage to NHB's reputation.
9. The above list is intended to give an indication of the kind of conduct which might be considered as "reportable". Some examples of the above situations are provided in **Annex A**. In cases of doubt, you should seek to 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, or other aspects of the working relationship, complaints of bullying or harassment, or disciplinary

matters. These will continue to be administered and reviewed by NHB's human resource policies. The policy should therefore be read in conjunction with the existing HR policy framework in NHB.

## **PROTECTION AGAINST REPRISALS**

11. If you raise a genuine concern under the policy, you will not lose your job, 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. NHB does not condone frivolous, mischievous or malicious allegations. Employees(s) making such allegations will face disciplinary action.

## **CONFIDENTIALITY**

13. NHB encourages you to identify yourself when raising a concern or providing information. All concerns will be treated with strict confidentiality.
14. Exceptional circumstances under which information provided by you could or would not be treated with strictest confidentiality include:
  - a) Where NHB 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 on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
  - d) Where the information is given to the Police or other authorities for criminal investigation.
15. In the event NHB is faced with a circumstance not covered by the above, and where your identity is to be revealed, we will endeavour to discuss this with you first.

## 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, NHB will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated on the basis of their merits.

## HOW TO RAISE A CONCERN OR PROVIDE INFORMATION

17. Concerns or information should preferably be provided in writing following the channels of reporting below. You may also report acts of misconduct verbally.
18. The channels of reporting are as follows:-

|       |  |
|-------|--|
| Email | <a href="mailto:nhb_whistleblow@nhb.gov.sg">nhb_whistleblow@nhb.gov.sg</a>   |
| Mail  | Director / Internal Audit OR<br>Audit & Risk Committee Chairman<br>National Heritage Board<br>61 Stamford Road<br>#03-08 Stamford Court<br>S(178892) |
| Phone | 63324821   |

19. Reporting should be made as soon as is practicable. It is essential for NHB to have all critical information in order to be able to effectively evaluate and investigate the concerns raised. NHB recommends that you be detailed in setting out the background and history of your concern, details of the parties involved, dates or period of time, the type of concern and the reasons for your concern, evidence substantiating the concern raised, where possible, and contact details.
20. For employees, you can raise your concerns to your immediate reporting officer or escalate your concerns to your next-level supervisors based on the internal organisation hierarchy. All concerns received are to be channelled to Director Internal Audit or Audit & Risk Committee Chairman.

You can also raise your concerns directly to Director Internal Audit or Audit & Risk Committee Chairman.

21. For external parties, you can also raise your concerns directly to Director Internal Audit or Audit & Risk Committee Chairman.
22. Although you are not expected to prove the truth of the allegation, NHB expects you to provide your concern in good faith and to demonstrate that there are sufficient grounds for your concern.

### **HOW NHB WILL RESPOND**

23. NHB 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. NHB will revert to you acknowledging that the concern raised has been received.
24. Director Internal Audit or Audit & Risk Committee Chairman will conduct the initial investigation(s) of the concerns received. The matters raised may be:
  - a) investigated internally;
  - b) referred to the external auditor;
  - c) referred to appropriate law enforcement agencies; and/ or
  - d) investigated by an independent inquiry.
25. All findings of the investigation(s) shall be reported to the Audit & Risk Committee for their attention and necessary action.

## **ANNEX A**

### **EXAMPLES OF SITUATIONS THAT SHOULD BE REPORTED**

#### Example 1:

You work in the Finance Department in NHB. You are concerned about the lack of internal controls or the appropriateness of the internal controls in the functions of the Finance Department you are tasked to do and are aware of discrepancies and abuse as a result of this. What should you do?

Report to your immediate Supervisor with details of breach of controls and if possible with documentary evidence. If reporting to your immediate Supervisor is not appropriate, report to Director Internal Audit.

#### Example 2:

A particular supplier is always providing poor quality materials or is shoddy in workmanship. You have brought this matter up with your immediate supervisor, but no action was taken against the supplier. You suspect that your supervisor is favouring the supplier to the detriment of NHB. What should you do?

Report to Director Internal Audit with details of the instance(s) and where possible with supporting documents.

#### Example 3:

You are a customer or a supplier. A staff member of NHB has suggested that you will be given a favourable contract in return for a reward in cash or in kind. What should you do?

Report with details and where possible with documentary evidence to Director Internal Audit. If this is not an appropriate reporting channel or the matter is very serious, you should report directly to the Audit & Risk Committee Chairman.

#### Example 4:

You have become aware of serious and immediate safety concerns at one of NHB's museums or heritage institutions. You have already informed the relevant departments involved but no actions had been taken. What should you do?

Report concerns to your immediate Supervisor, Museum Director or Assistant CEO. If the matter is of extreme severity and no actions had been taken, report directly to Director Internal Audit.

#### Example 5:

Despite your telling him/her not to, a colleague or supervisor repeatedly makes lewd remarks to you and generally harasses you. What should you do?

Report to your immediate Supervisor or if the complaint is against your immediate Supervisor, report to Director / HROD.

Example 6:

As a close friend of the person in charge of procurement you realise that a procurement contract he or she has approved is with a company in which his or her family member has a financial interest. No one else in the company knows about this personal relationship with the supplier. What do you do?

Report immediately to your immediate Supervisor or if the person involved is your immediate Supervisor, report to the Director Internal Audit.

*The above examples are not exhaustive.*