

# THEKCHEN CHOLING SINGAPORE LTD

## WHISTLE BLOWING POLICY

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## **OBJECTIVES**

To whistle-blow is to enable the reporting of concerns by

- Staff
- Devotees
- Members of public
- Monastics
- Suppliers

or other stakeholders in good faith on misconduct or malpractice that may be detrimental to Thekchen Choling (TCCL) and/or public interest. The policy addresses the Board's commitment to proper ethical behaviour where all of these stakeholders are encouraged to report concerns without fear of reprisal or unfair treatment.

The objectives of the policy are:

- To provide a formal process to raise and handle whistle-blowing concerns and a framework to support the process.
- To encourage all stakeholders to report improper, unethical, and inappropriate behaviour.
- To provide assurance that all reports will be properly addressed, treated with confidentiality and there are adequate whistle-blower safeguards from reprisal in any form.
- To promote and develop a culture of accountability, integrity, and transparency.

## **SCOPE**

The Board oversees whistle-blowing practices and covers all activities of TCCL. The HR Manager assists the Board Member (Head of Audit & Risk Committee) as Whistle-blowing Governance Officer, as owner of the whistle-blowing process who ensures that the procedures are carried out in accordance with the policy. Reporting covers whistle-blowing concerns made in good faith either internally or externally. Inappropriate concerns will not be investigated, and the responsible staff may be subject to disciplinary action.

## **CONFIDENTIALITY & PROTECTION**

TCCL respects the confidentiality of the whistle-blower and is committed to preserving confidentiality by keeping the report and case information secure and accessible only to the Head of Audit & Risk Committee and Whistle Blowing governance officer in the first instance of a report. Aligned with the spirit of confidentiality, the charity allows anonymous reporting. However, the decision on whether to proceed with an anonymous report is dependent on its severity (for example if a crime is alleged to have been committed etc). The Head of Audit & Risk Committee will decide on appropriate steps in response to anonymous reports. Except for anonymous reports, the whistle-blowers may be contacted for clarification or further details.

The Whistle-blowing Governance Officer ensures proper confidentiality safeguards of the filed report, while maintaining the confidentiality of those involved in the case. If necessary or lawful circumstances dictate the disclosure of the whistle-blower's identity, the Head of Audit & Risk Committee must seek the whistle-blower's consent.



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## **WHISTLE BLOWING PROCESS**

The report can be made verbally to any Board or staff or in writing via email to [whistleblow@thekchencholing.org](mailto:whistleblow@thekchencholing.org) and the e-mail will directly reach the Head of Audit & Risk Committee. Typically, an employee is expected to raise the concerns with their immediate superior, who will escalate the matter to the Whistle-blowing Governance Officer.

For all reports, including those raised anonymously, the charity will maintain a proper register of all concerns received. It will send an acknowledgement of receipt to the whistle-blower, if the identity is provided, and all reported concerns will be assessed. The whistle-blower should also be provided with subsequent information on the follow-up processes (e.g. assessment, investigation and action) as appropriate.

Where the identity of the alleged person is known, the timeframes for actions are:

- (a) the communication of the alleged concern to the Whistle-blowing Governance Officer (e.g. within 24 hours) for filing; As necessary, the Head of Audit & Risk Committee may be informed of a report defining who the report has been made in relation to but with no additional details
- (b) formal acknowledgement of receipt of report within 24 hours
- (c) target closure of the inquiry within a month
- (d) update at the end of the inquiry – no updates will be provided to the complainant until the inquiry is considered completed by the Head of Audit & Risk Committee

In cases where the immediate superior is reluctant to raise the concern or is the subject of the concern, the whistle-blower can raise the concern directly to the Whistle-blowing Governance Officer. In cases where key management is involved or the concern is exceptionally serious, the whistle-blower can report to the designated Board member -Head of Audit & Risk Committee. Where the allegation is against the Head of Audit & Risk Committee the report can be made to the charity's Chairperson or Whistle Blowing Governance Officer.

The whistle-blower can bypass the internal reporting mechanism and report the concern to the relevant external agency (e.g. Office of the Commissioner of Charities). There will be no reprisal, discrimination, and other adverse consequences as long as the report has not been made maliciously. In any case, any action to be taken against a complainant will only be done by an external agency.

The Head of Audit & Risk Committee is responsible for the assessment of all the concerns raised, including those which are anonymous in nature. The assessment examines whether the concerns raised are appropriate (i.e. they are not grievances), information provided is adequate to facilitate



in the assessment and the nature of concerns (e.g. threats to health and safety, breach of laws, ethical code and fraud) to establish their severity and implication to the charity.

All assessments and analysis are to be consistent and properly documented including:

- a) initial complaint
- b) Investigation Diary
- c) Notes of interviews
- d) Review meetings etc or discussions with external parties
- e) External reports (police, CPIB etc) - When the matter must be escalated to an external party, there should be an acknowledgement of the receipt of the referral. The timeline for the implementation of the recommendation should be established to provide an indication on the closure of each case.

Decisions and outcomes clearly communicated to the appropriate parties on a timely basis.

The Head of Audit & Risk Committee is likely to lead the investigation or may appoint an investigator (with appropriate background such as law enforcement or legal) and members of the investigation team in consultation with the Whistle Blowing Governance Officer. In such a case, the Board shall endorse the recommendation and inform the Audit & Risk Committee before formal appointment.

TCCL will assure the independence of the investigator in the performance of the investigation. The investigation team is empowered to gather and document facts and must ensure no leakage of information. The charity will provide adequate support, cooperation and access of information to the investigator.

The parties involved and to be interviewed privately in the investigation would be determined by the investigator depending on the nature, extent, timeline and complexity of the case. These details are to be documented.

The charity's investigation process comprises establishing the investigation objective, gathering of evidence, reporting on the findings and providing recommendations. The duration of the investigation is dependent on the nature of the concern, evidence available and complexity of the case. The whistle-blower will be informed as soon as the investigation outcome is available.

The investigation report will be reviewed by the Board. Where appropriate, external advice may be sought to assist in the investigation and review of the investigation report (including the findings and recommendations).

The possible outcomes include:

- i. There are no grounds for the concern. Hence, there are no further actions required.
- ii. There are grounds for the concern. Disciplinary action will be taken in accordance with TCCL policies (e.g. reprimand, suspension and termination of employment). In addition, remedial measures will be taken to minimize recurrence; and



iii. There may be grounds for a possible criminal offence. The Board will be informed and legal advice will be sought on whether the matter should be referred to the relevant authority for the appropriate action and to determine TCCL's liability, if any.

In all these circumstances, the whistle-blower will be notified of the outcome accordingly. When the whistle-blower is not satisfied with the outcome of the investigation, he/she can raise the matter with adequate explanation to the Whistle-blowing Governance. If there are reasonable grounds, TCCL will examine the concern further. The whistle-blower can also raise this concern to an external party.

In cases where there are no grounds for the concern, the Head of Audit & Risk Committee will inform the whistle-blower of the outcome and close the case. Where there is ground for the concern, the Head of Audit & Risk Committee will ensure that the HR manager and HR Committee implementing remedial measures.

There should be a review and follow-up by the Whistle-blowing Governance Officer with support provided by the Board or Audit & Risk Committee to ensure the proper closure of the case.

#### **COMMUNICATIONS & TRAINING**

The whistle-blowing policy is provided to staff and sangha by the HR Manager. It is also accessible to all interested parties at the TCCL website. This policy is communicated to all staff and Board members when they join TCCL, and they are briefed on any updates as appropriate.

#### **MONITOR & REVIEW**

The Head of Audit & Risk Committee monitors the status of the whistle-blowing process to ensure that it is operating as designed. The monitored results, as necessary, shall be reported to the Board. The Audit & Risk Committee will review the whistle-blowing policy for design effectiveness and will check that the procedures are operationally effective after three years or after any incident, as deemed necessary by the Board.



### Document approver

Name	Position	Approval Date
Ebrahim Mama, Denise Chiang, Hau Siang Kee, Eileen Koh	Directors	24 June 2023

### Revision History

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