

THE SINGAPORE SCOUT ASSOCIATION (SSA)

WHISTLEBLOWING POLICY- May 2019

1. PURPOSE

1.1 The Singapore Scout Association ('SSA') is committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistleblowing Policy ('Policy') aims to provide an avenue for employees, volunteers, external parties and members of the public to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

1.2 The Policy is intended to encourage employees, volunteers, external stakeholders and members to raise concerns, such as conflict of interests, illegal conduct, unethical behaviour, irregularities or other malpractices, in confidence, locally or internationally.

2. WHO IS COVERED BY THIS POLICY

2.1 This Policy applies to all employees and volunteers of the SSA.

3. OBJECTIVES OF THIS POLICY

3.1 Deter wrongdoing and to promote standards of good corporate practices

3.2 Provision of proper avenues for employees and volunteers to raise concerns about actual or suspected improprieties in matters of financial reporting or other matters and receive feedback on any action taken.

3.3 Give employees and volunteers the assurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

4. REPORTABLE INCIDENTS

4.1 Some examples of concerns covered by this Policy include:

- Concerns about SSA's accounting, internal controls or auditing matters
- Breach of or failure to implement or comply with SSA's policies or code of conduct
- Impropriety, corruption, acts of fraud, theft and/misuse of SSA's properties, assets or resources
- Conduct which is an offence or breach of law
- Abuse of power or authority
- Serious conflict of interest without disclosure
- Intentional provision of incorrect information to public bodies
- Illicit behaviour
- Any other serious improper and unprofessional matters which may cause financial or non-financial loss to the SSA, or damage to the SSA's reputation
- Concealing information about any malpractice or misconduct
- 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 of the SSA

4.2 The above list is by no means exhaustive, but intended to give an indication of the kind of conduct which might be considered as "wrong-doing". Work performance related issues are not regarded as 'reportable' incidents and should be addressed via the usual chain of command.

5. PROTECTION AGAINST REPRISALS

5.1 If an employee or a volunteer raises a genuine concern under this Policy, he or she will not be at risk of losing his or her job or suffering from retribution or harassment as a result. Provided that the employee or volunteer is acting in good faith, it does not matter if he or she is mistaken.

5.2 However, SSA does not condone frivolous, mischievous or malicious allegations. Employee(s) making such allegations will face disciplinary action in accordance with SSA's Disciplinary Procedures.

6. CONFIDENTIALITY

6.1 SSA encourages the whistleblower to identify himself/herself when raising a concern or when providing information. This is to enable the clarification of information to ascertain the facts of the case, as well as to provide a reply to the whistleblower upon conclusion of the investigation. All concerns will be treated with strict confidentiality.

6.2 Where the identity of the whistleblower is concerned, we will not reveal it unless we are required to do so under the law, and in such a case, we will let the whistleblower know. Confidentiality is still preserved as only the authorities know who the whistleblower is.

7. CONCERNS AND INFORMATION PROVIDED ANONYMOUSLY

7.1 Concerns expressed anonymously are much less persuasive and may hinder investigation work as it is more difficult to look into the matter or to protect the whistleblower's position. Accordingly, SSA will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated on the basis of their merits.

8. HOW TO RAISE A CONCERN OR PROVIDE INFORMATION

8.1 The whistleblower can report matters through the following channels via letters or emails at their usual addresses:

- Executive Director
- Chief Commissioner

And if the none of the above channels are suitable, to the Audit Committee Chairman, or President.

8.2 The whistleblower can also choose to report matters to the dedicated email account: whistleblowing@scout.sg, which is overseen by the Executive Director in person.

9. IMPORTANT POINTS TO NOTE WHEN RAISING A CONCERN OR PROVIDING INFORMATION

9.1 The earlier the concern is raised the easier it is for SSA to take action.

9.2 SSA expects the whistleblower to provide his/her concern in good faith and to show to the appropriate officer that there are sufficient grounds for his/her concern.

10. HOW SSA WILL RESPOND

10.1 SSA assures you that any concern raised or information provided will be investigated, but consideration will be given to these factors:

- Severity of the issue raised
- Credibility of the concern or information
- Likelihood of confirming the concern or information from attributable sources

10.2 Depending on the nature of the concern raised or information provided, the investigation may be

conducted involving one or more of these persons or entities:

- Relevant Scout Council Members, Commissioners or Unit Representatives
- The External Auditor
- Legal Professionals
- Forensic Professionals
- The Police or Commercial Affairs Department
- Any other Professional deemed appropriate

10.3 The amount of contact between the whistleblower and the person(s) investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the whistleblower during the course of the investigation and written statements signed by whistleblower as mark of authenticity.

10.4 The investigating officer(s) will communicate the findings of the investigation(s) to the Audit Committee and channel of reporting for their necessary action.