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## **WHISTLEBLOWING POLICY**

### **Introduction**

1. NUS is a not-for-profit organization that relies largely on public funding and support from other agencies and stakeholders to achieve our goals and mission. Being an institution of higher learning, the University also has the added responsibility of ensuring that all University staff uphold a high standard of integrity to maintain the trust and confidence our students and their parents have placed on us. Thus, the University is committed to steward our resources responsibly by maintaining an ethical culture, one of integrity and compliance with laws, regulations and standards.
2. In line with the above commitment, this Policy is intended to provide a channel for the reporting of actual or suspected wrong-doings committed by any University staff, contract staff and contractors for investigation and corrective action as well as assurance that the Whistleblower will be protected from reprisals for whistleblowing in good faith.

### **Scope**

3. Any employee, contract staff, student, vendor, contractor or member of the general public who notices or is aware of any wrong-doings can lodge a report.
4. Wrong-doings can be described as, but are not limited to the following:
  - (a) Illegal activities, unethical and improper practices relating to financial and accounting matters and standards, which may include:
    - i) Falsification, forgery or fraudulent alteration of documents (cheques, bank drafts, contractual agreements, purchase orders, invoices, etc.) or data such as financial, operational and computer data and submission of fictitious documents.
    - ii) Misappropriations/improprieties in the handling of funds, securities (investments in bonds, stock & shares and deposits, etc), supplies, or any other assets.
    - iii) Questionable accounting practices.
    - iv) Corruption and bribery.
    - v) Theft and other dishonest acts.
  - (b) Non-compliance with laws and regulations.
  - (c) Breach of University's Statutes, policies and codes of conduct.
  - (d) Acts of retaliation, namely actions causing harm, intimidation or harassment, as well as discrimination or unfair treatment in relation to

employment or career against staff who have made an allegation or assisted in the investigation of an allegation.

## Whistleblowing Reporting Channels

5. The channels for reporting are:

Report To	Channels
Whistleblowing Unit	Dedicated <ul style="list-style-type: none"> <li>▪ Email: <a href="mailto:whistleblow@nus.edu.sg">whistleblow@nus.edu.sg</a></li> <li>▪ Postal address: Office of Internal Audit (Marked "Confidential", Attention to Whistleblowing Unit, and sealed in an envelope) University Hall Tan Chin Tuan Wing UHT #03-01 21 Lower Kent Ridge Rd Singapore 119077</li> <li>▪ Telephone number: 65166209</li> </ul>
Or	Or
Audit Committee Chairman	Dedicated <ul style="list-style-type: none"> <li>▪ Email: <a href="mailto:ACChair@nus.edu.sg">ACChair@nus.edu.sg</a></li> <li>▪ Postal address: Office of Internal Audit (Marked "Confidential", Attention to Audit Committee Chairman and sealed in an envelope) University Hall Tan Chin Tuan Wing UHT #03-01 21 Lower Kent Ridge Rd Singapore 119077</li> </ul>

## How to Make a Report

6. The Whistleblower should ensure that all claims of wrong-doings are made in good faith. When making a report, he/she should provide as much details as possible in relation to:
- (a) What is the alleged act?
  - (b) Who is involved in the act?
  - (c) When and where did it occur?
  - (d) What are the supporting documents and evidence?
7. The Whistleblower is encouraged to identify himself/herself and provide his/her contact details. Concerns raised anonymously are much less persuasive and may hinder investigation work as it is difficult to look into the matter or to protect the Whistleblower's position.

8. After making a report, the Whistleblower should refrain from further investigation of the incident, confrontation of the accused or further discussion of the incident. If he or she has identified himself/herself, he or she may be contacted by the investigation team to provide additional information or clarification, where appropriate.

### **How will NUS Respond**

9. All reports received will be treated confidentially.
10. The Whistleblowing Unit, managed by the Office of Internal Audit, will handle reports of alleged wrong-doings.
11. After receiving the report, a preliminary assessment will be conducted based on the information provided. If there is a prima facie case, a thorough investigation will be carried out. There may be circumstances where there is insufficient evidence to proceed, particularly in situations of anonymous reporting.