



POLICY ON WHISTLE BLOWING AND GRIEVANCE HANDLING

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1. Introduction

This Whistle Blowing and Grievance Handling Policy seeks to strengthen the governance of Catholic AIDS Response Effort (CARE) and to actively prevent fraud, misconduct and other improprieties.

This Policy also reflects the commitment of CARE to conduct its activities and operations lawfully and ethically to the highest standards possible in line with Catholic Social Teachings and its zero-tolerance policy towards fraud and corruption.

CARE wants malpractice to be pointed out and dealt with and therefore invites anyone who has just cause to raise any serious concerns to do so with openness and without fear of retaliation.

2. Objective

This policy aims to:

- 1.1 Provide guidance to employees and others who help to deliver its services, or any other party who wish to report suspected cases of fraud, misconduct or other improprieties; and
- 1.2 Provide reassurance that they will be protected from retaliation or victimisation for making disclosures reasonably in good faith and without malice.

3. Scope

This policy is intended to cover serious concerns that could have an impact on CARE including, but not limiting, to acts that:

- 3.1 May lead to incorrect financial reporting;
- 3.2 Are unlawful or acts and orders that result in violation of a law, gross waste, mismanagement, or abuse of authority;
- 3.3 Are not in line with a statutory obligation or a policy of CARE;
- 3.4 May pose danger to the health and safety of an individual;
- 3.5 May damage or cause potential damage to the environment;
- 3.6 Amount to professional or ethical malpractice;
- 3.7 May pose serious breach of fundamental internal controls;
- 3.8 Otherwise amount to serious improper conduct or failure to observe CARE's rules of conduct or acceptable standards of behaviour;
- 3.9 Constitute harassment at the workplace;
- 3.10 May undermine CARE's operations and mission;
- 3.11 Deliberately conceal information tending to show any of the above.

This policy does not apply to raising grievances about personal situations of an employee and others who help to deliver CARE services, and does not cover grievance mediation or conflict management.

4. Fraud

Fraud is defined as deliberate deception by an employee, and others who help to deliver CARE services, to secure unfair or unlawful gain or benefit for himself or herself (or such persons as may be under their control, influence or instruction), whether in cash or in kind. It also includes false pretence to third parties that the employee, and others who help to deliver CARE services, is authorised by CARE to do certain acts, and management fraud committed by employees of CARE.

Fraud can be broadly categorised into 3 groups. Examples of fraud include but are not limited to:

4.1 Theft/Cheating

- (a) cash fraud
- (b) cheque fraud
- (c) payroll fraud
- (d) use of CARE's assets for personal gains
- (e) theft of CARE's assets
- (f) falsification of expense claims
- (g) destruction or removal of records or other property without approval.

4.2 Accepting Bribery, Kickbacks or other Illegal Payments

- (a) procurement fraud
- (b) kickbacks from vendors
- (c) bribery from clients/clients' families

4.3 Failure to Disclose an Interest

This includes intentionally distorting financial statements or other records to mislead, misrepresent, or conceal the misappropriation of assets or otherwise for gain.

- (a) conflict of interest
- (b) fraudulent financial reporting
- (c) making commitments fraudulently in the name of CARE
- (d) forgery of signature or documents to secure credit or financial commitment in the name of CARE
- (e) misrepresentation of authority to third parties.

5. Breach of Business Ethics

An employee and others who help to deliver CARE services, shall avoid any conflict between his/her own interest and that of CARE when dealing with external parties.

5.1 Donors

- (a) intentional misrepresentation of information about donations (eg purpose of donation).

5.2 Suppliers of Goods and Services

- (a) all procurement of goods and services must comply with the guidelines underlined in the Financial Regulations.
- (b) all employees and others who help to deliver CARE services, who are involved in any procurement shall preserve arms-length relationship with suppliers and refrain from any action or conduct that creates or could create a conflict of interest or reasonably could create the appearance of conflict of interest (eg an employee shall not accept any gift, favour or concessionary offer from any individual or organisation that is doing or seeking business from CARE).

6. What is Expected of the Whistle-Blower?

If you make a disclosure or lodge a grievance, you are expected to:

- 6.1 Make the disclosure or grievance in good faith;
- 6.2 Have a reasonable suspicion about the malpractice;
- 6.3 Reasonably believe that your information, and any allegation in it, is true; and
- 6.4 Not make the disclosure or grievance for personal gain.

7. Frivolous or Malicious Grievances

If any person makes an allegation in good faith but is not confirmed by the investigation, no action will be taken against him or her. If, however, an allegation is found to have been made frivolously, maliciously or for personal gain, disciplinary action may be taken against him/her.

8. Retaliation

Any person who believes that detrimental action is being taken against him/her in retaliation for the making of an allegation in accordance with this Policy shall immediately bring the allegations to the attention of the President or the Spiritual Director of CARE for investigation.

9. Procedure of Whistle-Blowing

The complainant shall have unfettered right to file an allegation and shall not be restricted in the exercise of the right. The procedures for the receipt, retention and treatment of a disclosure/grievance are set out in Appendix A and shall be fully complied with.

APPENDIX A - PROCEDURES FOR REPORTING POSSIBLE IMPROPRIETIES IN MATTERS OF FINANCIAL REPORTING OR OTHER MATTERS

1. Submission of Disclosure/Grievance

Every disclosure/grievance shall be in person or in writing and shall be lodged with an independent member of the Audit Committee who is not a member of the CARE Management Committee (collectively referred herein as the “Receiving Party”). Disclosure/Grievance in writing may be submitted using the prescribed form (Appendix B) and sent to whistleblowing@care.org.sg

All disclosures/grievances sent to the above-mentioned email will be automatically directed to the Receiving Party.

A disclosures/grievance should contain, minimally, the following personal particulars of the whistle blower, for the purpose of obtaining follow up evidence:

- (a) Name
- (b) ID Number
- (c) Contact Number
- (d) Email address

However, a whistle blower may choose to remain anonymous.

Anonymous grievances will be considered to the extent that it is reasonable and practicable to do so. However, it is to be noted that anonymous allegations are often difficult to consider due to the inability to confirm details of the grievance or follow up for evidence.

When making a disclosure/grievance, give as much information as possible about:

- (a) The nature of the problem
- (b) The background (date, time and place)
- (c) The people involved
- (d) The reasons why you are concerned

It should be noted that whistle-blowers and whistle blowers are reporting parties. They are neither investigators nor fact-finders and therefore, they do not determine if corrective measures are necessary, and they do not determine the appropriate corrective or remedial action that may be warranted.

2. Confidentiality

Every effort shall be made to protect the whistle-blower’s identity:

- 2.1 The identity shall be kept confidential, within the limits allowed by law.

- 2.2 The identity and personal information of the whistle-blower shall not be disclosed unless it is absolutely necessary for the purpose of the investigation and/or subsequent action.
- 2.3 When it is required to disclose the identity and/or personal information of the whistle blower, it shall be made only to the extent necessary and only to such persons on a 'need to know' basis.
- 2.4 All materials relating to the disclosure/grievance such as letters, emails etc will be kept as 'confidential' and will not be shared with anyone other than the Receiving Party and parties conducting the investigations and enquiries.

3. Review and Investigation of Grievance


Upon receipt of a disclosure/grievance, the following steps shall be put in place:

- 3.1 the Receiving Parties or its representative shall review the allegation and decide whether any further action is required;
- 3.2 where further action is required, an Investigation Panel shall be appointed to conduct investigation or review, giving the whistle blower/whistle-blower and the party against whom the grievance is lodged an opportunity to provide information to facilitate the review/investigation.

In some cases, to exhibit greater transparency, the Charity may engage independent investigation resources.

- 3.3 on completion of the investigation, the Receiving Parties shall decide whether any further action is required and this may include instructing management to take remedial action, engaging third parties to conduct further investigations and/or reporting the matter to the relevant authorities; and
- 3.4 notify the whistle blower/whistle-blower of actions taken or reasons(s) for not taking any further action.

APPENDIX B – DISCLOSURE/GRIEVANCE FORM

	Catholic AIDS Response Effort whistleblowing@care.org.sg Tel 63535440 Fax 62554885 (A Member of the Caritas Singapore) CoC 001980 ROS 251/2004
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To: Catholic AIDS Response Effort (CARE)

DISCLOSURE/GRIEVANCE FORM

FULL NAME (underline family name)		
NRIC / PASSPORT NO/FIN NO.	CONTACT Office: Home: Mobile:	EMAIL ADDRESS Primary: Alternative:
DETAILS (Please write on additional pages if required, and attach to this form)		
1. What happened?		
2. Where did it happen?		
3. When did it happen?		
4. Who were Involved?		
5. How does this concern or affect you?		

By signing this form, I agree to be contacted by CARE for further information and/or clarification.

Whistle Blower's Signature: _____ **Date:** _____

For Official Use:

Action	Date	Action By
Disclosure/grievance Received		
Acknowledgment Sent to Whistle Blower		
Matter Raised to Relevant CARE Parties		
Disclosure/grievance Resolved		
Final Response Sent to Whistle Blower		