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WHISTLE-BLOWING POLICY

1. INTRODUCTION

CHC is committed to strong corporate governance and does not tolerate any malpractice, statutory non-compliance or serious wrongdoing. As part of CHC's values, the Board Members and the staff of CHC are expected to maintain high standards of corporate and personal ethics, honesty and integrity in fulfilling their responsibilities within all applicable laws and regulations.

We seek to promote a culture of openness and accountability, and this policy intends to establish a confidential avenue for reporting by employees or outside parties of such matters, without fear of any unfair treatment as a result of their report. It aims to reassure whistle-blowers that they would be protected from reprisals in respect of concerns raised in good faith.

2. SCOPE

This policy applies to all CHC employees, members of the congregation, vendors and members of the public.

3. DEFINITIONS

3.1 Whistle-blower: A whistle-blower is an individual who submits to CHC, in good faith, a complaint or concern regarding any improper or illegal conduct within, by or under the control of CHC. The whistle-blower's role is as a reporting party, not an investigator or a finder of facts. The whistle-blower does not determine the appropriate corrective or remedial action that may be warranted.

3.2 Good Faith: Good faith is evident when the report is made without malice or consideration of personal benefit and the individual has 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.

4. REPORTABLE INCIDENTS



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A reportable incident is one which is not undertaken in good faith and could result in legal, financial or reputational loss to CHC. Reportable incidents under this Policy include, but are not limited to, the following, if committed within, by or under the control of CHC:

- Fraudulent activities or transactions,
- Personal and/or professional misconduct,
- Unauthorised access to and disclosure of confidential information,
- Embezzlement, misappropriation, theft, or criminal misuse of CHC's monies and resources,
- Corruption, bribery, cheating,
- Illegal aiding and abetting illegal activities,
- Any form of bullying or harassment,
- Endangerment or likely endangerment of health or safety of employee(s) members of the congregation, vendors and members of the public, and
- Any action which would cause harm to church members, in particular, the children, elderly or intellectually challenged.

Any doctrinal or theological discussions can be directed to any of CHC's Pastors or Pastoral Supervisors.

5. PROTECTION FOR THE WHISTLE-BLOWER

5.1 The whistle-blower will be provided with protection from reprisals for whistle-blowing. CHC will not tolerate harassment or victimisation and will take action to protect anyone who raises a concern in good faith about a reportable incident, even if the concern is later proved to be unsubstantiated.

5.2 CHC does not condone frivolous, mischievous or malicious allegations. Employee(s) making such allegations will face disciplinary action.

6. CONFIDENTIALITY OF WHISTLE-BLOWER

6.1 CHC encourages whistle-blowers to put their names to the allegations, in case further information or clarification is required. Concerns expressed anonymously are much less persuasive and may be more difficult to act upon effectively. Information provided anonymously will be investigated on their merits and confirmation from attributable sources and information provided. CHC will make every effort not to reveal the identity of the whistle-blower.



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- 6.2 Exceptional circumstances under which information provided by the whistle-blower could or would not be treated with strictest confidentiality include:
- a) Where CHC is under a legal obligation to disclose part or all of the information provided;
 - b) Where the information is already in the public domain;
 - c) Where the information is given on a strictly confidential basis to CHC's 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.

7. REPORTING CHANNELS

- 7.1 Concerns may be raised in writing to the CHC Whistle-Blowing Team ("WB Team"), which consists of the Audit Committee Chairman and the Human Resource Committee Chairman.
- 7.2 The information reported should be as specific as possible, such as details of the parties involved, dates or period of time, description of the incident and evidence substantiating the concern raised, where possible, and contact details.
- 7.3 The channels of reporting are:
- Email:** whistleblow@chc.org.sg
Mail: CHC Whistle-Blowing Team
City Harvest Church
1 Raffles Boulevard, #05-02
Suntec City
Singapore 039593
- 7.4 Where contact information has been provided, CHC will send an acknowledgment to the whistle-blower that the concern raised has been received.
- 7.5 All concerns raised will be independently reviewed. All information provided will be kept strictly confidential.



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8. INTERNAL REVIEW PROCESS

- 8.1 Emails sent to the whistle-blowing account will be received by the WB Team (Audit Committee Chairman & Human Resources Committee Chairman) and passed by the WB Team to the Administrator. Any letters received by the WB Team will also be passed to the Administrator. The Administrator will maintain a log of all reports received by the WB Team, which includes but is not limited to the following information: date of report, summary of concerns raised, CHC's follow up actions and closure summary. No record of the whistle-blower's identity is to be maintained in these files, to ensure full confidentiality.
- 8.2 The WB Team will determine if the concerns raised are valid or substantial to warrant further investigation. If the WB Team decides that a further investigation is warranted, the WB Team will appoint an Investigating Team to conduct this investigation. The Investigating Team should comprise of at least 3 members, not involved in or connected to the incident reported and include 1 member of the WB Team, a member of the Audit Committee (other than the Chairman if already appointed as a member of the Investigating Team), and/or a member of the HR Committee, and a staff.
- 8.3 The WB Team will, within three days, inform the Audit Committee, the Board and/or HR Committee that a report has been received and of the steps taken by the WB Team (e.g. appointment of an Investigating Team).
- 8.4 Where more information is required from the whistle-blower, the member of the WB Team part of the Investigating Team will contact the whistle-blower (if his/her identity is known) to gather more details or evidence.
- 8.5 The identity of the whistle-blower will be kept strictly confidential. Apart from the WB Team, and, if necessary, the Administrator and the Investigating Team, the whistle-blower's name and information will not be made known to any other person in the organisation, nor will it be documented in any report thereafter.
- 8.6 If a staff, Committee or Board Member, or any of their immediate family members has been named as one of the parties connected to the reported incident, he/she shall not be involved in the investigation. If any WB Team's



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member (or any of their immediate family members) is named as one of the parties connected to the reported incident, the Chairman of the Board will take over the investigation work and form an Investigating Team.

8.7 Within seven days, the Investigating Team will submit its written Investigative Report to the Audit Committee and/or Board, along with the findings and recommendations. The Investigative Report should contain the following:

- Names of the Investigating Team's members,
- Names of the party/parties involved (whistle-blower's information to remain confidential, and not revealed),
- Summary of the initial report received,
- Details of any further information obtained (from whistle-blower, party/parties involved or external parties),
- Possible risks or implications to CHC,
- Root cause of the issues observed,
- Recommended corrective actions to rectify issues, and
- Recommended preventive actions to minimise occurrence or re-occurrence.

Subject to the written authorization of the WB Team, the seven days period may be extended by a maximum of ten additional days, if required by the complexity of the matter.

8.8 The Audit Committee and/or the Board will review the Investigative Report and the recommendations, and approve on the course of action to be taken. The Escalation Matrix (Appendix A) determines who should be informed, based on the type of incident and its criticality.

8.9 The Audit Committee and/or the Board will ensure all relevant parties are informed of the corrective and preventive actions to be taken, and these relevant parties shall within two weeks inform the Audit Committee, the WB Team and/or the Board of the progress of the corrective/preventive actions taken. A further review is to be done after three months to ensure the corrective and/or preventive actions taken have solved the issues identified.

8.10 The Audit Committee and/or Board may, at any time, request for updates on the progress of the implementation of the corrective and/or preventive actions decided under paragraph 8.7.

Appendix A: Escalation Matrix

		TYPE OF INCIDENTS			
		Financial Misconduct	PDPA Violation	Bullying, Harassment, Risk of Harm	Employment/Workplace related
ALLEGED AGAINST	Board Member, Trustee	4	4	4	HR Committee to conduct investigation
	Senior Management Team (SMT)	4	4	4	HR Committee to conduct investigation
	Pastor/Head of Department (HOD)	3	3	3	HR Committee to conduct investigation
	Staff, Cell Group Leaders, Ministry Leaders	3	3	3	HR Committee to conduct investigation
	Members of the Congregation	2	2	2	NA
	CHC Vendor or Member of the Public	2	2	2	NA

* CFO to be informed

* DPO to be informed

The Audit Committee Chairman will determine escalation order for incidents not highlighted above. For Very High Risk incidents, the Board will determine if a report is to be made to the Charity Council, Registry of Societies, external auditors and/or the police.

Legend:

	Risk Level	Escalation Path
1	Low	HOD
2	Moderate	SMT
3	High	Audit Committee
4	Very High	Board