

# **WHISTLEBLOWING POLICY**

GUIDELINES ON WHISTLEBLOWING PROCEDURES

**Jul 2015**



**CORNERSTONE**  
COMMUNITY CHURCH

# WHISTLEBLOWING POLICY

## GUIDELINES ON WHISTLEBLOWING PROCEDURES

### Overview

Cornerstone Community Church (CSCC) is committed to the values of honesty, integrity and accountability, and strives towards a high standard of compliance with regards to accounting, financial reporting, corporate governance and related legislation. This policy is intended to provide a framework to promote responsible and secure whistleblowing without fear of adverse consequences.

### 1. Scope

Employees and external parties including vendors and other stakeholders may use the procedures set out in the policy to report concerns or complaints regarding serious breaches of policies, work practices, or any other matters involving fraud, corruption, and employee misconduct.

The policy allows for reporting by employees or external parties of such matters to the Chairman of the Audit Committee, without fear of reprisal, discrimination or adverse consequences, and also permits CSCC to address reports by taking appropriate action.

### 2. Definition and Role of Whistle-blower

A whistle-blower is an individual who in good faith submits a concern or complaint regards breaches in CSCC.

The whistle-blower's role is as a reporting party. They are not, investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.

Complaints should be factual and not speculative or in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure. Although it would be extremely helpful if the concern or complaint were supported by evidence, this is not a requirement.

### 3. Reportable Incidents

Reportable incidents include, but are not limited to:

- Personal and professional misconduct
- Fraudulent activities
- Corruption or bribery
- Serious conflict of interest without disclosure
- Intentional provision of incorrect information to the public or public bodies
- An individual abusing his official position in connection with unauthorised activity for gains, financial and non-financial

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- Serious matters which may cause financial or non-financial loss or damage to CSCC's image or reputation.

The policy is not for personal grievance, which should be reported to Department heads or the Executive team. Terms and conditions of employment and disciplinary matters are administered by human resource policies.

#### 4. Procedures

Whistle-blowers are encouraged to put their names to their allegations. Anonymous concerns and complaints are less persuasive and more difficult to act upon effectively though these will be considered, taking into account the seriousness and credibility of the issues raised.

Reports should be made with as much information as possible such as details of parties involved and period of time.

Reports should be marked "Private & Confidential" and sent to:

For the attention of Audit Committee Chairman  
11 East Coast Road #03-01/02  
The Odeon Katong  
Singapore 428722  
Hotline: +65 6344-4733  
whistleblow@csc.org.sg

#### Reporting Mechanism

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##### Concern received by Chairman of Audit Committee (AC)

A prescribed form is given to the Whistle-blower to provide information and details of complaint.

Whistle-blowers are encouraged to put their names to their allegations.

Reports should be made with as much information as possible such as details of parties involved and period of time

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The Chairman of the AC may, in consultation with the Pastoral Committee (PC) direct the allegation to a department(s) to address complaint, or lead in the investigation

The Chairman of AC may, in consultation with the PC, put in remedial actions

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The whistle-blower's role of a reporting party does not determine the appropriate actions to be taken.

The policy is not for personal grievance, which should be reported to Department heads or the Executive team. Terms and conditions of employment and disciplinary matters are administered by human resource policies.

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The Chairman of the Audit Committee may, in consultation with the Pastoral Committee, direct the allegation to the department best placed to address the complaint or investigation, or lead the investigation to ensure prompt and appropriate resolution and action.

Whistle-blowers are required to disclose information or complaints in a prescribed form. All information disclosed and gathered during the course of investigation will remain confidential, except as necessary or appropriate to conduct the investigation and to take action, in accordance with the laws and regulations.

At the end of the investigation, the Chairman of the Audit Committee may, in consultation with the Pastoral Committee, put in place remedial action.

CSCC reserves the right to refer complaints to appropriate external regulatory authorities.

### **5. Safeguards against Reprisal and Confidentiality**

CSCC prohibits discrimination, retaliation or harassment against a whistle-blower who submits a complaint in good faith. If a whistle-blower believes that he is being subjected to discrimination or harassment for making a report under the policy, he should report this to the Chairman of the Audit Committee immediately. Prompt reporting facilitates investigation and appropriate action.

If an employee or external party makes an allegation in good faith that is not confirmed after investigation, no action will be taken against him. However, if an employee or external party makes an allegation for malicious or personal reasons or gains, disciplinary action may be taken against him or a police report may be made.

Information disclosed during investigation will remain confidential, except as and where necessary for investigation or action, in accordance to the law.

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Appendix

### 1. Whistleblowing form



Whistleblower  
Report form.doc