WHISTLEBLOWING POLICY & PROCEDURES

1. POLICY STATEMENTS

1.1 The College as an arts academic institution of higher learning is committed to high standards of corporate governance. The Code of Conduct Policy of the College sets out the conduct expected from all staff members and individuals who enter into a contract for service/relationship with the College. These include carrying out responsibilities with honesty, integrity, professionalism and observing acceptable standards of behavior.

1.2 Whistleblowing is the disclosure of information on questionable accounting or auditing matters, internal controls, disclosure matters, conflict of interest, collusion with competitors, serious breaches of the College's policy, unsafe work practices or any other matters involving fraud and corruption ("**Reportable Matters**").

1.3 The Whistleblowing Policy provides an avenue for employees and external parties (students, vendors, stakeholders, members of the public etc.) to submit a complaint, feedback or concern on Reportable Matters, without fear of reprisal, discrimination or adverse consequences, and also permits the College to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible.

1.4 A whistleblower is an individual who submits, in good faith, a complaint, feedback or concern on Reportable Matters to the College. Good faith is evident when the complaint or concern is made without malice or consideration of personal benefit. The whistleblower's role is as a reporting party, not an investigator or a finder of facts.

1.5 The Objectives of this Policy are to:

a) Embed a culture of high standards of corporate governance in the College, which include but are not limited to honesty, integrity, professionalism, openness and accountability; and to deter acts of wrongdoings and/or improprieties in financial or other matters.

b) Provide avenues for staff and external parties to raise concerns on Reportable Matters, whether actual or suspected, and to receive feedback on any action taken.

c) Reassure staff members who in good faith submit concerns, feedback or complaints on Reportable Matters that they will be protected from reprisals for disclosing the concerns even if they turn out to be mistaken.

d) Provide guidance as to how to submit concerns, feedback or complaints on Reportable Matters.

e) Enable the management and/or the Board, to be informed at an early stage about the conduct identified in Clause 1.2 above.

1.6 The standards of high governance of the College include disclosure to the Charity Council that the College has a whistleblowing policy.

1.7 The College will treat all disclosures in a confidential and sensitive manner. This includes keeping the identity of the whistleblower and information provided confidential. Records of whistleblowing reports, investigations, and outcome will be kept confidential and maintained in line with document control and retention requirements.

1.8 The Whistleblowing Policy should be read in conjunction with the existing Code of Conduct Policy.

2. SCOPE

2.1 This policy applies to all staff members (Full-Time, Part-Time) as well as to all external parties who have business relationships with the College. These parties include but are not limited to customers (students), suppliers, contractors, applicants for employment, consultants and the general public.

2.2 The Whistleblowing Policy does not cover personal grievances concerning an individual's terms and conditions of employment/engagement, or other aspects of the working relationship, complaints of bullying or harassment, or disciplinary matters, which are covered under the following policies of Division of Human Resources & Organisation Development (HR&OD):

a) Employee Relations – Disciplinary/Unsatisfactory Work Performance Policies and Procedures
b) Employee Relations – Feedback and Complaint (Staff) Policy
c) Code of Conduct Policy

3. RESPONSIBILITY & AUTHORITY

3.1 The Chairman of Audit and Risk Management Committee (A&RMC) is the final authority for purposes of making any determination in respect of the enforcement of this Policy. The A&RMC is the reporting channel of whistleblowing relating to fraud incidents, serious misconduct and serious breaches of the Whistleblowing Policy of the College.

3.2 Depending on the nature of concern(s), a whistleblower can submit their concern, complaint or feedback on Reportable Matters to one or more of the following personnel:

- President, LASALLE College of the Arts
- Chairman of the Board
- Chairman of Audit and Risk Management Committee
- Senior Director & Chief Human Resources Officer (CHRO), Division of HR&OD

3.3 The Senior Director & CHRO, Division of HR&OD, is responsible for the administration and application of the policy, with guidance from the President, or Chairman of the Board and/or Chairman of the Audit and Risk Management Committee, as appropriate.

3.4 All changes to the whistleblowing policy and procedures are subject to approval of the Board.

4. POLICIES/ PRINCIPLES, PROCEDURES & PROCESS

4.1 Reportable Matters

Reportable Matters may include, but are not limited to the following:

a) Illegal activities, unethical and improper conduct on matters pertaining to financial and accounting standards and practices or internal control matters
b) Impropriety, corruption, bribery or blackmail, acts of fraud, theft and/or abuse of College's properties or resources for personal benefits.
c) Criminal offences or conduct in breach of laws and regulations.
d) Conflict of interest without disclosure
e) Intentional provision of incorrect information to the public.
f) Concealing information about any wrongdoing/malpractice or misconduct
g) Serious breach of or failure to comply with College's Policies/Code of Conduct including disclosure of confidential information to outside parties and academic dishonesty
h) Any other serious improper matters which may cause financial or non-financial loss to the College or damage the College's reputation.

4.2 Principles & Procedures on Raising Concerns

4.2.1 When submitting a concern, complaint or feedback on Reportable Matters, the whistleblower should provide as much details as possible and be specific covering the following:

- What is the alleged act?
- Who is/are involved in the act?
- When and where did it occur?
- What are the supporting documents and evidence?
- Contact details, where possible in the event if further information is required.

4.2.2 The College encourages whistleblowers to put their names and contact details to their allegations whenever possible. Concerns or irregularities expressed anonymously are more difficult to act upon effectively but they will be considered, taking into account the

seriousness and credibility of the issues raised, the likelihood of confirming the allegation from attributable sources and information provided.

4.2.3 When an individual submits a concern, complaint or feedback on Reportable Matters in good faith, he shall be protected against any reprisal such as employment termination, harassment or discrimination. If a whistleblower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Whistleblowing Policy, he or she should immediately report those facts to the Chair of Audit and Risk Management Committee. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

4.2.4 The College shall not condone frivolous, mischievous or malicious allegations. Not only will such complaints be disregarded, the staff members found making such allegations shall be subject to disciplinary action in accordance with the College's Disciplinary Policies and Procedures. Likewise, if investigations reveal that an outside party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

4.2.5 All concerns or irregularities raised will be treated with confidence and every effort will be made to ensure that confidentiality is maintained throughout the process, save in the following scenarios:

- Where the College is under legal obligation to disclose the information
- Where the information is already in the public domain
- Where the information is given on a strictly confidential basis to a legal counsel or external auditor to obtain professional advice.
- Where the information is given to the Police and/or other authorities for investigation

4.2.6 Concerns, complaints or feedback on Reportable Matters may be submitted, marked "Private & Confidential," via:

a) Email to whistleblow@lasalle.edu.sg; or

b) Completing an online Whistleblowing Form addressed to Chair of Audit and Risk Management Committee (published at LASALLE's corporate website). A copy of the Form is enclosed in the Appendix.

4.2.7 The College will acknowledge the receipt of the concern/complaint/feedback (as the case may be) raised within 7 working days. Any concern raised or information provided will be assessed and thoroughly investigated.

4.2.8 Depending on the severity and sensitivity of the concern(s) raised, the investigation will be conducted by one or more of the following persons and/or entities:

- President
- Chairman of the Board
- Chair of Audit and Risk Management Committee
- An Independent Panel of Inquiry
- Senior Director & CHRO, Division of HR&OD
- Relevant agencies, if required

4.2.9 Further information may be sought from the whistleblower during the course of the investigation.

4.2.10 The College has absolute discretion to decide whether to disclose the results of the investigations and if so, to whom such information will be disclosed to.

4.2.11 All parties who are called upon to assist with the investigations are required to sign a declaration to maintain confidentiality of any oral or written information in connection with the inquiry/investigation.

5. MODIFICATION

5.1 The College may modify this Whistleblowing Policy to maintain compliance with applicable laws and regulations or reflect organisational changes within the College.

6. REFERENCES

6.1 Employee Relations – Disciplinary/Unsatisfactory Work Performance Policies and Procedures
6.2 Employee Relations – Feedback and Complaint (Staff)
6.3 Staff Code of Conduct Policy