



WHISTLE BLOWER PROTECTION POLICY

1. The Ethics and Compliance Committee

For the purpose of addressing whistle blowing complaints submitted to the University, an **Ethics and Compliance Committee** (ECC) under the direction of the President has been set up.

2. When to whistle blow

Whistle blowers may at any time submit, in good faith and without fear of dismissal or retaliation of any kind, any incident or concern that falls within the scope of whistle blowing (refer to **para 3** below).

3. What constitutes a legitimate whistle blowing complaint?

The following are areas that fall under the scope of whistle blowing:

- a) **Accounting allegation** – Questionable accounting, internal controls and auditing matters including those regarding the circumvention or attempted circumvention of internal controls or that would otherwise constitute a violation of the University's accounting policies which may include the following:
 - i) Fraud or deliberate error in the preparation, evaluation, review or audit of the financial records or financial statement of the University.
 - ii) Deficiencies in or non-compliance with the University's internal controls.
 - iii) Misrepresentation or false statement regarding a matter contained in the financial records, financial reports or audit reports of the University.
 - iv) Deviation from full and fair reporting of financial condition and/or results of operations of any business unit of the University.
- b) **Legal allegation** – Non-compliance with any applicable legal and regulatory regulations.

- c) **Code of Conduct and Discipline/Research Integrity** – Non-compliance with any applicable code of conduct and discipline as well as research integrity.
- d) **Retaliatory action** – Retaliation against employees who make an allegation.

4. Reporting of incidents or concerns that do not come under whistle blowing

Incidents or concerns that do not come under paragraph 3 above should not be reported to the ECC and should instead be referred to the proper response channels. These include but are not limited to the following:

Type of Incident/Concern	Response Channel
Individual Faculty and Staff grievances or complaints relating to job performance, terms and conditions of employment	Office of Human Resources (OHR) (ohradmin@ntu.edu.sg)
Service quality-related matters	Quality Service Manager (QSM) (qsmanager@ntu.edu.sg)
Feedback pertaining to campus development-related matters	Staff Feedback (staff-feedback@ntu.edu.sg)
Enquiries on campus accommodation and amenities (including retail and food outlets)	Office of Housing & Auxiliary Services (chao@ntu.edu.sg)

Details on other contact points can be found on the [NTU web-site](#).

5. Information to provide when whistle blowing

To assist the ECC in assessing and investigating the reported incidents or concerns effectively and efficiently, whistle blowers should specify as much specific and factual information as possible so as to allow for proper evaluation of the nature, extent, validity and urgency of the matter reported.

At the minimum, the following key information should be provided (where applicable):

- a) The alleged event, matter or issue that is the subject of concern;
- b) The name(s) of the person(s) and/or the School/Department/Institute involved;
- c) The date and place in which the event has taken place; and
- d) Any additional information, documentation or evidence available to support the matter, event or issue reported.

A distinction will be made between anonymous and non-anonymous complaints as more weight will be placed on the latter (as the whistle blower's credibility is at stake). Whistle blowers are encouraged to identify themselves (for transparency and to give more legitimacy to a complaint).

6. How to whistle blow

Whistle blowers should forward relevant incidents or concerns using the following channels:

- a) Whistle blowing e-mail
 - i) ntuwhistleblowing@tkqp.com.sg (to Ethics and Compliance Committee¹)
 - ii) ChairmanARC@ntu.edu.sg (to Chairman of the Audit and Risk Committee²)

¹ Through Tan Kok Quan Partnership, an independent third party contracted to receive Whistle Blowing complaints

² Previously the Audit Committee, which has been renamed the Audit and Risk Committee

- b) Writing to the Ethics and Compliance Committee, or directly to the Chairman of the Audit and Risk Committee ("ARC"), in a sealed envelope marked "Confidential" and addressed to:

**1) The Ethics and Compliance Committee
Nanyang Technological University
50 Nanyang Avenue
Administration Building, #04-01
Singapore 639798**

OR

**2) Chairman of the Audit and Risk Committee
Nanyang Technological University
50 Nanyang Avenue
Administration Building, #04-01
Singapore 639798**