

Lions Protheses Centre (Singapore)

Whistleblowing Policy

Policy title	Whistleblowing Policy
Policy owner	Audit Sub-Committee [or the Management Board, where the Audit Sub-Committee is not constituted]
Approved by	Management Board of Lions Protheses Centre (Singapore)
Date approved	11 August 2026
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Next review	August 2027 — reviewed at least once every year

1. Introduction and Purpose

1.1 Lions Protheses Centre (Singapore) ("**LPC**" or "the **Centre**") is committed to the highest standards of integrity, transparency and accountability in serving low-income amputees and in the stewardship of the donations and public funds entrusted to it.

1.2 This Policy provides an avenue for **any person** — staff, volunteers, member clubs and their delegates, Management Board and Sub-Committee members, beneficiaries, donors, suppliers and members of the public — to raise, in good faith, concerns about possible wrongdoing within LPC, and gives assurance that such concerns will be taken seriously, kept confidential, independently investigated, and that the person raising them will be protected from reprisal.

1.3 This Policy is adopted to implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity, and to ensure such concerns are independently investigated and follow-up action taken as appropriate.

2. Scope

2.1 Who may report

This Policy applies to reports made by any person, whether internal (employees, volunteers, interns, Management Board and Sub-Committee members) or external (beneficiaries and their families, donors, member clubs and their delegates, vendors, contractors, partners and members of the public), acting in good faith.

2.2 What may be reported ("**Reportable Concerns**")

Reportable Concerns include, but are not limited to, actual or suspected:

- fraud, theft, corruption, bribery or the receipt of kickbacks;
- misuse or misappropriation of LPC's funds, donations or assets, including use of restricted or designated funds contrary to their purpose;
- irregularities in financial reporting, accounting or the issuance of tax-deduction receipts;
- breaches of any law or regulation, including the Charities Act 1994 and conditions of LPC's IPC status;
- conflicts of interest not disclosed as required by LPC's Constitution;
- abuse, neglect or endangerment of beneficiaries, or conduct endangering health and safety;
- unethical conduct or breaches of LPC's policies or codes of conduct;
- deliberate concealment of any of the above, or attempts to mislead LPC's auditors; and
- any other serious improper conduct that may cause financial or non-financial loss to LPC or damage to its reputation.

2.3 What falls outside this Policy

Personal grievances relating to employment matters (e.g. terms of employment, performance appraisal, interpersonal disputes) should be raised through LPC's human resource / grievance channels [including the Human Resource Sub-Committee, where appropriate] and not under this Policy. General feedback on services should be directed to enquiry@lpc.org.sg.

3. Roles and Responsibilities

3.1 The **Management Board** has overall oversight of this Policy and of LPC's culture of integrity.

3.2 The **Audit Sub-Committee ("ASC")** administers this Policy: it receives reports, decides whether and how concerns are investigated, ensures investigations are independent, and monitors follow-up actions.

3.3 Where a concern implicates a member of the ASC, the Chairman, the Honorary Treasurer, a member of staff, or the Executive Director (when one is appointed), that person must be excluded from all handling of the matter, and the alternative reporting routes in paragraph 4.3 apply. **LPC's day-to-day activities are conducted by the Chairman, other office bearers, its salaried staff and volunteers; concerns about any of them are handled under this Policy in the same way.**

3.4 All office bearers, staff and volunteers who receive a whistleblowing report must pass it to the ASC promptly (within 1 working day where practicable) and must not investigate it themselves.

4. How to Make a Report

4.1 Reports may be made through either of the following channels:

- **Email:** [audit@lpc.org.sg] — a dedicated mailbox received by the ASC Chairman
- **Post:** marked "Private & Confidential — Whistleblowing", addressed to the Chairman, Audit Sub-Committee, Lions Prostheses Centre (Singapore), Blk 465 North Bridge Road, #02-5051, Singapore 191465.

4.2 Reports should where possible state: the person(s) involved, the nature of the concern, when and where it occurred, how the whistleblower became aware of it, any witnesses, and any supporting evidence. The form at Annex A may be used but is not mandatory. Reports may also be made verbally to the ASC Chairman, who will record them in writing.

4.3 **Alternative routes where a recipient is implicated:**

- concern involves an office bearer, a member of staff, a volunteer, or the Executive Director (when appointed) — report to the ASC Chairman (channels above);
- concern involves the ASC Chairman — report to the Chairman of the Management Board at [chairman@lpc.org.sg / by post marked Private & Confidential];
- concern involves the Chairman of the Management Board — report to the ASC Chairman;
- concern involves both, or is of exceptional gravity — the whistleblower may report directly to external authorities, including the Office of the Commissioner of Charities (charities.gov.sg), the Singapore Police Force, or LPC's auditors (the Honorary Auditors or the appointed public accountants).

4.4 Nothing in this Policy prevents any person from reporting suspected criminal conduct directly to the authorities.

5. Anonymity

5.1 Whistleblowers are encouraged to identify themselves, as this allows the matter to be clarified and investigated more effectively and allows feedback to be given. Anonymous reports will

nevertheless be considered, taking into account the seriousness of the issue, its credibility, and the likelihood of confirming the allegation from other sources.

6. Confidentiality

6.1 The identity of the whistleblower, the person(s) named in the report, and the contents of the report will be kept confidential to the fullest extent practicable, and disclosed strictly on a need-to-know basis, except:

- where disclosure is required by law or by a regulator;
- where the information is already in the public domain;
- where disclosure is made on a strictly confidential basis to professional advisers; or
- where disclosure is made to the police or other enforcement or regulatory authorities.

7. Protection Against Reprisal

7.1 LPC will not tolerate the harassment, victimisation, discrimination or retaliation against any person who raises a concern in good faith, even if the concern is not subsequently substantiated. Any office bearer, staff member or volunteer who retaliates against a whistleblower will face disciplinary action, up to and including termination of employment or volunteer engagement.

7.2 A whistleblower who reasonably believes they have suffered reprisal may raise it to the ASC Chairman or the Chairman of the Management Board, who will investigate and take appropriate remedial action.

7.3 This protection does not extend to reports that are frivolous, or made maliciously or in bad faith with knowledge of their falsity. Such reports may result in disciplinary or legal action against the maker.

8. Handling and Investigation of Reports

8.1 **Register.** All reports received are logged in a confidential whistleblowing register maintained on behalf of the ASC.

8.2 **Acknowledgement.** Receipt of a report will be acknowledged to the whistleblower (where contactable) within [7] working days.

8.3 **Assessment.** The ASC will assess each report — considering its seriousness, credibility and specificity — and decide whether it warrants investigation, referral to another channel (e.g. HR for grievances), or no further action (with reasons recorded).

8.4 **Investigation.** Where investigation is warranted, the ASC will appoint an investigator or an independent panel of [up to three] persons with no conflict of interest in the matter (which may include Management Board members, the Honorary Auditors, and/or external professionals such as auditors or lawyers). The person(s) who are the subject of the report will not be involved in the investigation in any capacity other than as its subject. Where the allegation concerns the Chairman, an ASC member or the Executive Director (when appointed), or is of a serious criminal nature, the ASC may refer the matter directly to external professionals or the authorities.

8.5 Outcomes. Following investigation, the outcome may be: (a) the concern is unsubstantiated and the matter is closed; (b) the concern is substantiated in whole or part, and disciplinary and/or remedial action is taken (including strengthening internal controls); and/or (c) the matter discloses a possible criminal offence or regulatory breach and is referred to the police, the Commissioner of Charities or other relevant authority.

8.6 Feedback. Where the whistleblower is contactable, LPC will provide an update on the status of the matter within [4] weeks of the report, and, where appropriate and lawful, on its outcome. The precise details of investigative findings and disciplinary actions may be withheld for confidentiality and legal reasons.

8.7 Escalation. A whistleblower who is dissatisfied with the handling of their report may escalate it to the Chairman of the Management Board, or externally to the Office of the Commissioner of Charities.

9. Communication and Training

9.1 This Policy is published on LPC's website, provided to all office bearers, staff and volunteers on appointment or onboarding, and communicated periodically thereafter. Persons designated to receive or handle reports will be briefed on their responsibilities under this Policy.

10. Monitoring and Review

10.1 The ASC reports to the Management Board at least annually on the number and nature of whistleblowing reports received, the outcomes, and any trends or control weaknesses identified.

10.2 This Policy is reviewed at least once every year by the ASC, and any amendments are approved by the Management Board.

Annex A — Whistleblowing Report Form

You may use this form to make a report under the Whistleblowing Policy. You are encouraged, but not required, to identify yourself. Submit by email to [audit@lpc.org.sg] or by post marked "Private & Confidential" to the Chairman, Audit Sub-Committee, Lions Prostheses Centre (Singapore), Blk 465 North Bridge Road, #02-5051, Singapore 191465.

Section	Details
1. Your name and contact details (optional)	
2. Your relationship to LPC (e.g. staff, volunteer, donor, vendor, public)	
3. Person(s) involved in the concern (name, role)	
4. What happened? (describe the conduct of concern)	
5. When did it occur / over what period?	
6. Where did it occur?	
7. How did you become aware of it?	
8. Witnesses, if any	
9. Supporting evidence or documents (attach or describe)	
10. Have you reported this to anyone else (within or outside LPC)? If so, to whom and when?	
Date of report	
Signature (optional)	