

INCEIF Whistleblowing Policy

Document Number:	Pol/GCI/01
Version Number:	Ver. 1.1
Effective Date:	07/ 12 /2022
Review Cycle:	Every 3 years
Responsibility	Director Governance, Compliance & Integrity
Authority:	EXCO

Documentation Administration

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<p>1.0</p>	<p>Definition and abbreviations</p>	<ul style="list-style-type: none"> • DPA refers to Deputy President Academic. • DPO refers to Deputy President Operations. • Employees refer to INCEIF Group’s employees including full-time and part-time employees. • External Parties refer to suppliers, service provider, agents, members, graduate, students and affiliates of INCEIF Group. • INCEIF refers to International Centre for Education in Islamic Finance (INCEIF) (Company No. 200501036588 (718736-K)). • INCEIF Group refers to INCEIF University (University Registration No. DU018 (W)) and INCEIF’s subsidiaries /associates. • PCEO refers to President & Chief Executive Officer of INCEIF and INCEIF University.
<p>2.0</p>	<p>Purpose</p>	<ul style="list-style-type: none"> • To encourage Employees or External Parties to disclose any malpractice or misconduct (whistleblowing) of which they become aware and to provide protection for Employees or External Parties who report allegations of such malpractice or misconduct.
<p>3.0</p>	<p>Scope</p>	<ul style="list-style-type: none"> • The Whistleblowing Policy applies to all Employees and External Parties.
<p>4.0</p>	<p>Policy Provisions</p>	<p>4.1 <u>Policy Statement</u></p> <p>4.1.1 The Whistleblowing Policy is designed to encourage Employees or External Parties to report alleged malpractice or misconduct, to ensure that all allegations are thoroughly investigated and suitable action taken where necessary. Any whistleblowing employee is protected against adverse employment actions (discharge, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of malpractice or misconduct. An employee or external party is protected even if the allegations prove to be incorrect or unsubstantiated. Employee who participate or assist in an investigation will also be protected. Every effort will be made to protect the anonymity of the whistle-blower; however, there may be situations where it cannot be guaranteed.</p>

		<p>4.1.2 Below are some examples of malpractice or misconduct—</p> <ul style="list-style-type: none"> (a) criminal offence; (b) the use of deception to obtain an unjust or illegal financial advantage, either for the organisation or personally; (c) intentional misrepresentation directly or indirectly affecting financial statements; (d) failure to comply with any legal obligations; (e) miscarriage of justice; (f) danger to the health and safety of any individual; (g) serious breach of fundamental internal control; (h) serious non-professional or non-ethical behaviour; and (i) deliberate concealment of information tending to show any of the matters listed above. <p>4.1.3 Personal grievances (e.g. bullying, harassment, discrimination) are not covered by this policy, unless the case is in the public interest. These cases are to be reported under INCEIF's Staff Grievance Policy.</p>
		<p><u>4.2 Reporting by an Employee</u></p> <p>4.2.1 Reporting</p> <ul style="list-style-type: none"> (a) An employee who reasonably believes that inappropriate practices or conduct are occurring should raise issue with his/her Head of Department. If the employee is not comfortable in reporting to his/her Head of Department, the malpractice or misconduct should be reported to a Designated Officer listed in Appendix A. It will be the responsibility of the Designated Officer to initiate the enquiry. To preserve anonymity, the whistle-blower is not restricted to reporting the issue to the Designated Officer and may choose to report directly to Office Bearer as listed in Appendix A. (b) If the employee believes that there are inappropriate practices or conduct involving the PCEO, he/she should report such matter directly to the Office Bearer.

		<p>(c) If the employee believes that there are inappropriate practices or conduct involving Board member or Board Committee member, he/she should report such matter to the Office Bearer. However, if the employee believes that there are inappropriate practices or conduct involving the Office Bearer, he/she should report to a member of the Board.</p> <p>(d) The PCEO will report all incidences of whistleblowing to the Executive Committee, who will report the occurrences to the INCEIF Board of Directors ("Board").</p> <p>4.2.2 Investigation</p> <p>(a) Once the claim of malpractice or misconduct is made, the Head of Department or Designated Officer will respond to the whistle-blower within ten (10) working days setting out the intended investigation plan. An investigation may include internal reviews, reviews by external auditors, lawyers or some other external body.</p> <p>Once the investigation is complete, the appropriate representative from INCEIF will inform the whistle-blower of the results of the investigation as well as any corrective steps that are being taken.</p> <p>(b) Employees who believe they are being penalised in any way for whistleblowing or who believe that there has been cover up of the action disclosed or who do not consider that they have had a satisfactory response to the disclosure should write to the Board with the facts.</p> <p>4.2.3 Safeguards</p> <p>All reasonable steps will be taken to protect the anonymity of the whistle-blower. However, under certain circumstances to assist with the investigation, the individual's identity may become known or needs to be revealed.</p> <p>4.2.4 Disciplinary actions</p>
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		<p><u>4.3 Reporting by External Parties</u></p> <p>4.3.1 Reporting</p> <ul style="list-style-type: none"> (a) An external party who reasonably believes that inappropriate practices or conduct are occurring should raise the issue with the Designated Officers. It will be the responsibility of the Designated Officers to initiate the enquiry. (b) If the external party believes that there are inappropriate practices or conduct involving a member of the Board or the Board committee, he/she should report to the Office Bearer. However, if the external parties believe that there are in appropriate practices or conduct involving the Office Bearer, then he/she should report to the Board. (c) All incidences of whistleblowing have to be reported to the Board by Office Bearers. <p>4.3.2 Investigation</p> <ul style="list-style-type: none"> (a) Once the claim of malpractice or misconduct is made, the Office Bearers will respond to the whistle-blower within ten (10) working days setting out the intended investigation plan. An investigation may include reviews, reviews by external auditors, lawyers or some other external body. <p>Once the investigation is complete, a representative of the Office Bearers will inform</p>

		<p>the whistle-blower of the results of the investigation as well as any corrective steps that are being taken.</p> <p>(b) External parties who believe that they are being penalised in any way for whistleblowing or who believe that there has been a cover up of the action disclosed or who do not consider that they have had a satisfactory response to their disclosure should write to the Board with the facts.</p> <p>4.3.3 Safeguards</p> <p>All reasonable steps will be taken to protect the anonymity of the whistle-blower. However, under certain circumstances to assist with the investigation, the individual's identity may become known or need to be revealed.</p> <p>4.3.4 Disciplinary action</p> <p>(a) If the claim of malpractice or misconduct is substantiated, appropriate disciplinary action will be taken against the responsible individual(s), up to and including termination of employment or terminate the supply of goods and services.</p> <p>(b) Any act of retaliation or victimisation against the whistle-blower will result in disciplinary action, up to and including termination of employment or terminate the supply of goods and services.</p> <p>(c) However, the malicious use of the Whistleblowing Policy will result in disciplinary action against the whistleblowing complaint, up to and including the termination of the supply of goods and services.</p>
		<p>4.4 Others</p> <p>A whistleblowing process flowchart is enclosed in Appendix B.</p>
<p>5.0</p>	<p>Policy Review</p>	<ul style="list-style-type: none"> This policy is under the responsibility of the owner who takes the responsibility of ensuring its clarity, relevance, impact in consultation with the Quality Management Department.

	<ul style="list-style-type: none"> • This policy should be reviewed in accordance with policy review cycle. Any changes in the policy should be reflected in the documents outlined in Section 7 of this policy and accordingly communicated to all affected stakeholders. • The review should be conducted in accordance with the process outlined in INCEIF’s Policy Development and Review Procedure.
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6.0 Related Documents (Policies Procedure, Manuals, Guidelines, Forms, Templates)

Document Reference Code	Document Name
-	Staff Grievance Policy
-	Whistleblowing Form

7.0 Version Control

Version No.	Date	Changes
1	31/05/2016	Issue for use. [Refer DECR No. 5/2016]
1.1	07/12/2022	Revised with minor changes including: <ul style="list-style-type: none"> • New INCEIF logo • Updates to reflect the current organization structure • Typos

APPENDIX A

- 1. Designated Officers**
 - (a) PCEO
 - (b) DPA
 - (c) DPO

- 2. Authorised Officers**
 - (a) Director Governance, Compliance & Integrity
 - (b) Director Quality Management
 - (c) Director Internal Audit

- 3. Office Bearers**
 - (a) Chair of Executive Committee
 - (b) Chair of Audit Committee

APPENDIX B
WHISTLEBLOWING PROCESS FLOWCHART

