



WHISTLEBLOWER POLICY

PART 1

1. Introduction

Whistleblowing is a disclosure by a person against the employees, Council members, committee members, taskforce members or working group members. The disclosure may be made by an employee, any external stakeholders or even members of the public to those in authority either within the organisation or at the discretion of the whistleblower to another agency, of mismanagement, corruption, illegality, or any other wrongdoing carried out by an individual or group of individuals within the organisation. Such an act by the said individual(s) may be punishable by any legislated law of Malaysia. For the purpose of this policy, all such acts shall come to be known as improper conduct (as defined in the Whistleblower Protection Act (“**WPA 2010**”).

The effective date of this policy is **01 January 2024**.

2. Scope

MIA places high value on the level of trust and integrity expected of its employees and members. Thus, the Whistleblower Policy is created and implemented to support the MIA's Core Values, Code of Conduct and Governance requirement. It is also intended to encourage and enable employees, vendors or any external party to disclose (whistleblow) any improper conduct (as defined in WPA 2010) which has come to their knowledge and to provide protection for employees, vendors and external parties who report allegations of improper conduct (as defined in Section 6 WPA 2010).

This policy serves to ensure that all such reports are thoroughly investigated, and suitable action are taken where necessary. For the purpose of this policy, the phrase improper conduct although defined by WPA 2010 shall also include but not limited to the following:

- (a) which is an offence or a breach of any legislated law or MIA policy;
- (b) disclosures related to serious miscarriage of justice to any employee or external party perpetrated by an employee or with the collusion of an employee of MIA;
- (c) affecting health and safety risks, including risks to the public as well as other employee deliberately;
- (d) relating to unauthorised use of MIA funds detrimental to its interests;
- (e) involving fraud and corruption;
- (f) involving abuse of power and position for personal gain or causes detriment to the organisation;
- (g) relating to discrimination against race, religion, gender or disability;
- (h) improprieties in matters of financial reporting;
- (i) misuse of Institute's property;
- (j) conflict of interest; or
- (k) deliberate withholding of information or unauthorised sharing of information to the detriment of MIA.

3. Type of Whistleblower

Internal - All employees, i.e. permanent, fixed term contract and temporary.

External – All stakeholders i.e. MIA members, vendors, members of public and Government Agencies.

4. Policy

- a. MIA encourages the employees/other stakeholders to make any disclosures openly and honestly and that concerns/disclosures raised will be treated fairly and properly.

- b. All disclosures made under this Policy will be dealt with in a confidential manner in accordance with item 6 herein. Disclosures received under anonymity will not be entertained to prevent malicious reporting, poison letters, exploitation and victimization except as expressed in item 6 herein.
- c. The Whistleblower is required to identify themselves and provide contact information in their report.

5. Confidentiality & Protection

- a. A Whistleblower must identify themselves when submitting a disclosure. Upon making the disclosure in good faith:
 - The Whistleblower will be protected from any reprisal within MIA or its related entities as a direct consequence of the disclosure. ('Reprisal' means disciplinary measures, demotion, suspension or termination of employment or service, etc). Anyone engaging in retaliatory conduct against the whistleblowing employee will be subjected to enforcement action under Section 10 (6) of WPA 2010;
 - The Whistleblower's identity shall be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against MIA;
 - The identity and personal information of the Whistleblower and the alleged wrongdoer may be revealed to persons involved in the investigation or any other process.
- b. Protection above will be accorded by MIA only when the Whistleblower satisfies all the following conditions:
 - The disclosure is done in good faith;
 - The Whistleblower is aware that the information and any allegations disclosed are true;
 - The Whistleblower has not communicated the disclosure to any other party not related to the disclosure;
 - The disclosure made is not for personal gain or interest.
- c. MIA views seriously any false, malicious or defamatory allegation. This can be considered as gross misconduct where appropriate disciplinary action may be taken by MIA. However, an employee or any other party is protected even if the report made proved to be incorrect or unsubstantiated. The revocation of Whistleblower protection can only be made in the event the conditions specified under Section 11(1) of WPA 2010 are met in the opinion of MIA, namely:
 - i. The Whistleblower himself has participated in the improper conduct disclosed.
 - ii. The Whistleblower wilfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true.
 - iii. The disclosure of improper conduct is frivolous or vexatious.
 - iv. The disclosure of improper conduct principally involves questioning the merits of government policy, including policy of MIA.
 - v. The disclosure on improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.
 - vi. The Whistleblower, in the course of making the disclosure or providing further information, commits an offence under the WPA 2010.
- d. Suppliers/Vendors of MIA and members of the public who become a Whistleblower will also be protected by MIA as to their identity subject to satisfying all conditions above.

- e. Employee and industrial relations related issues and human resources related issues are excluded from the operation of this Policy because they are other established mechanisms to raise such disclosures.

6. Anonymous Report

- a. This policy encourages the whistleblower to state their name to their respective disclosure, whenever possible.
- b. Disclosures expressed anonymously are much less credible but will nevertheless be considered at the discretion of the Committee in item 8. In exercising this discretion the factors to be taken into account includes the following:
 - (a) the seriousness of the issues raised;
 - (b) the credibility of the report; and
 - (c) the likelihood of confirming the allegation from relevant sources.
- c. The decision of the Committee on this matter shall be final. All deliberations of the Committee on anonymous allegations are strictly to be minuted by an Internal Audit Officer appointed by the Chairman of the Committee.
- d. The Internal Audit Department (IAD) shall maintain records of all disclosures and supporting documentation on investigations into anonymous disclosures lodged by whistleblower. These records are to be kept by the Head of the IAD.
- e. The decision to make an anonymous disclosure may result in the whistleblower not being conferred protection under the WPA2010.

7. Required Evidence

The Whistleblower should be able to provide in the disclosure in writing, information regarding the type of activity or conduct, identity of the person(s) suspected of being involved, when it occurred and who was affected.

The Whistleblower must have first-hand knowledge or information of the facts, i.e. information obtained from third party or 'hearsay' shall not be entertained.

8. Whistleblower Committee

- a. The Whistleblower Committee shall comprise the following members:
 - CEO
 - MIA Registrar
 - Executive Directors
- b. The Secretariat of the Committee shall be the Complaint Unit of MIA, or in the event the Complaint Unit has to abstain from acting as the Secretariat of the Committee, other department/unit may be nominated by the Committee.
- c. The Committee shall have the authority to:
 - determine the legitimacy of the disclosure;
 - direct further action; and
 - determine who should conduct the investigation i.e. engage external expertise, management or Internal Audit personnel.

- d. If any of the Committee members is the suspect being involved or conflicted in the improper conduct, he/she will automatically abstain from attending the meeting. If the disclosure:-
- i. Involves and/or is related to a member of the WC (conflicting member), the Secretariat will notify WC, the conflicting member shall abstain himself/herself from participating in any meeting and/or deliberation of the WC in respect of the disclosure; or
 - ii. Originates from and/or involves and/or related to a department under the supervision of a member of the WC (affected member), the Secretariat will notify WC, and WC shall evaluate, deliberate and determine whether the affected member should abstain himself/herself from participating in any meeting and/or deliberation from participating in any meeting and/or deliberation of the WC in respect of the disclosure.
 - iii. Involves and/or is related to Chairperson of the WC or members of the Council, members of Committees/Taskforce/Working Group, the Secretariat will notify the ARMC, and the ARMC shall evaluate, deliberate and determine the legitimacy of the disclosure and forward the finding and recommendation to the (other members of the) Council for decision. Where necessary, the Council may refer the decision to the Minister of Finance for further action in relation to appointed Council members. (Note: The ARMC shall be accorded similar powers as provided by this policy to the Whistleblower Committee).
- e. Assigned investigator is tasked to investigate, he/she must take all reasonable steps to ensure that investigations regarding the disclosure are fair and unbiased.
- f. Assigned investigator will also keep detailed records of all evidence gathered, interviews conducted and all records received which affect the outcome of the investigation.
- g. All matters in relation to any disclosure discussed during the meetings of the Committee and all information that comes into the possession of the Committee during the course of review, enquiry, investigation and determination are to be kept strictly confidential by the members of the Committee and the Secretariat of the Committee.
- h. The members of the Committee, the Secretariat of the Committee and the IAD shall be required to sign a non-disclosure agreement in favour of MIA.

9. Procedure

- a. Reports or disclosure under this Policy can be made through the Whistleblowing Form which can be obtained from the Secretariat or downloaded from MIA website, addressed to as follows:

Mailing Address:
SECRETARIAT OF WHISTLEBLOWER
Malaysian Institute of Accountants
Dewan Akauntan
Unit 33-01, Level 33,
Tower A, The Vertical
Avenue 3, Bangsar South City
No.8, Jalan Kerinchi
59200 Kuala Lumpur.

Or email to: whistleblower@mia.org.my

- b. It shall be submitted in a sealed envelope marked "Private & Confidential" together with relevant documentary evidence-if any, to the Secretariat.
- c. All disclosures received would be placed before a Whistleblower Committee (except for item 6 above) for its action in its physical form. No verbal disclosures shall be accepted. If the Whistleblower is illiterate or unable to write, the Secretariat together with Internal Audit Officer shall record the said disclosures on behalf of the whistleblower.
- d. Upon receipt of the disclosure, the Secretariat will conduct a preliminary review on the information provided in the disclosure:-
 - i. If there is insufficient information to facilitate the processing of the disclosure, and the Whistleblower is identified, the Secretariat will request for additional information from the Whistleblower and if the additional information is not forthcoming from the Whistleblower, the Secretariat will record and forward a copy to the Committee for its determination.
 - ii. If there is sufficient information to facilitate the processing of the disclosure, the Secretariat will notify the Committee and convene a meeting within a reasonable time.
- e. Upon convening the meeting, the Committee shall conduct an initial enquiry of the disclosure to determine its genuineness and the seriousness of the concern/allegation which has been raised.
- f. If the initial enquiry conducted by the Committee indicates that the disclosure has no basis or merit or it is not a matter to be dealt with under this Policy, it may be dismissed by the Committee at this stage. Notification of such dismissal will be given to the Whistleblower.
- g. If the initial enquiry conducted by the Committee indicates that further investigation is necessary, the Committee will nominate an Investigation Team to carry out a thorough investigation into the disclosure. Such investigation shall be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt.
- h. The Investigation Team shall outline the detailed procedures for the investigation. The Team shall have the right to call for any information or documents and to examine any employee of MIA or any other person as it may deem appropriate for the purposes of conducting its investigation of the disclosure.
- i. All findings of the Investigation Team after due investigation will be documented in a report and submitted to the Secretariat for presentation to the Committee. The time period from the nomination of the Investigation Team and the submission of the report by the Investigation Team to the Secretariat shall not exceed two (2) months unless otherwise extended by the Committee.
- j. Upon receipt of the report on the findings of the investigation, the Secretariat shall, within a reasonable time, convene a meeting of the Committee for the review and evaluation of the report.
- k. Upon reviewing and evaluating the report on the findings of the investigation, if the Committee is not satisfied with the findings of the investigation, the Committee shall have the right to either:
 - i. direct a fresh investigation or request that further investigations be conducted by the same Investigation Team; or

- ii. direct a fresh investigation by another Investigation Team consisting of new members; or
- iii. conduct its own investigation.

Unless otherwise decided or extended by the Committee, any fresh or further investigation to be conducted under this paragraph shall be completed within thirty (30) days from the date the Committee directs such fresh or further investigation.

- I. Upon reviewing and evaluating the report on the findings of the investigation:-
 - i. if the Committee determines that the disclosure is not proven, the decision will be documented by the Secretariat and to notify the Whistleblower accordingly.
 - ii. if the Committee determines that the disclosure is proven, the Committee shall decide on the appropriate course of action to be taken, which may be any of the following:
 - against the person(s) found to have committed the Improper Conduct;
 - a) disciplinary action, reprimand, impose penalty/punishment;
 - b) transfer to another department or relocation of place of employment;
 - c) termination or suspension of employment;
 - d) report to the relevant authorities (if applicable);
 - e) any other action deemed appropriate by the Committee.
 - Remedies to the Whistleblower or any employee(s) affected by the Improper Conduct:-
 - (a) Reinstatement of the Whistleblower or the employee(s) to the same position or to an equivalent position;
 - (b) Compensation for lost wages, remuneration or any other benefits;
 - (c) Any other remedy deemed appropriate by the Committee.
 - Make recommendation to MIA to implement procedures or to take preventive measures to minimize or to prevent the occurrence of the Improper Conduct;
 - The decision of the Committee and the action taken against the person(s) found to have committed the Improper Conduct will be communicated in writing to the Whistleblower.
- m. The Committee shall endeavor to complete the process stated herein within four (4) months from the date of receipt of a disclosure.

10. Policy Review and Assessment

This Policy may be amended by MIA at any time in order to take into account changes in laws/regulations and/or accommodate organizational changes within MIA.
