

Whistleblowing Policies and Realities

SPEAKER PROFILE

MAK YUEN TEEN



Mak Yuen Teen is Professor (Practice) of Accounting, Founding Director of the Centre for Investor Protection and a former Vice Dean, of the NUS Business School. Professor Mak also founded the first corporate governance centre in Singapore at the School in 2003. He served on the first, second and fourth committees which developed and revised the Code of Corporate Governance in Singapore. He is currently serving a third three-year term on the Corporate Governance Advisory Committee under the Monetary Authority of Singapore, which is revising the Code.

Professor Mak is a Pioneer Member, co-founder and Chairman of GDInstitute, a regional not-for-profit body focused on governance and directorship, and a co-founder and director of another not-for-profit organisation, Corporate Monitor Ltd (CML), which researches and engages with listed issuers on the Singapore Exchange with a view to improving performance and corporate governance. He is also a member of the advisory council of the Vietnam Independent Directors Association and a member of the International Advisory Board of the Hawkamah Institute of Corporate Governance in Dubai, and has also chaired or served on boards and committees of other not-for-profit, public sector, commercial and United Nations organisations.

Professor Mak has extensive experience in training for directors of financial institutions, listed issuers and other organisations, including as advisor and trainer for the mandatory ISCA-SAC Capital Board Masterclass Programme and trainer for the Mandatory Accreditation Programme for first-time directors of Singapore and Malaysian-listed issuers respectively, and the Financial Industry Directors' Education (FIDE) programme for first-time directors of Malaysian financial institutions.

He has been involved in overseeing the implementation of whistleblowing policies by different types of organisations, overseen investigations of whistleblowing complaints, and has been a long-time advocate for whistleblower protection.

Professor Mak holds first class honours and master degrees in accounting and finance and a PhD degree in accounting.



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SUSAN SEE THO



Susan See Tho holds a joint appointment in NUS as Associate Professor and Vice-Dean (Undergraduate Studies) in the NUS Business School, and as Deputy Director of NUS Centre for Teaching, Learning and Technology (CTLT). She is also a member of the Centre for Investor Protection and a Pioneer Member of GDInstitute.

Susan was involved in listed boards and board committees in various capacities. As CA(Singapore) and FCPA(Australia), Susan is passionate about risk management and corporate governance. Specifically, she holds keen interest in the implementation of whistleblowing practices in organisations.

Susan firmly believes that when executed appropriately, whistleblowing policies will promote healthy organisational culture and corporate transparency, which in turn protects the interests of stakeholders.

A fervent educator in both higher and continuing education, Susan believes that the best practices of whistleblowing can be learnt through critical dialogues and carefully curated authentic learning experiences. While being involved in learning and assessments as well as student life activities, students may face ethical dilemma and fear about highlighting wrongdoings and questionable situations that surface integrity issues. These are excellent learning moments for inculcating appropriate values and thought processes which can support healthy whistleblowing practices in organisational contexts.



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SEE JEN SEN (GAVIN)



See Jen Sen (Gavin) graduated with BSc Economics from London School of Economics and joined Prudential Assurance Company Singapore (Prudential Singapore) as a Financial Adviser after a short stint in a bank. After being consistently ranked in the top 10 percent of financial advisers at the company, he eventually became an Agency Leader, first being promoted to Financial Supervisor before being appointed as a Financial Services Director around 2013.

In October 2020, Gavin became aware of social media advertisements for life insurance published by Prudential representatives and third parties which he believed did not comply with the Monetary Authority of Singapore (MAS) advertising guidelines.

Gavin raised his concerns internally with Prudential Singapore's compliance team before escalating to Prudential's then CEO a few days later, who referred it to the chief risk officer for investigation. Seeing that there was no result, he followed up again with the CEO in January 2021. Not satisfied that satisfactory action had been taken, he made 13 complaints to MAS using a pseudonym. Prudential Singapore identified him as the anonymous whistleblower and about four months later, served him a termination notice, giving 14 days' notice.

Gavin sued Prudential Singapore and lost, while the company also lost its countersuit against him. Gavin appealed the judgement but was unsuccessful. Other possible avenues to seek a review of his case, including the parent company, Financial Conduct Authority and Financial Ombudsman Service in the UK, and MAS in Singapore, were either unsuccessful or inapplicable.



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CYNTHIA CHEONG



Cynthia Cheong is a senior governance and risk executive with over 35 years of experience leading internal audit, compliance, and risk oversight across global financial institutions. She most recently served as Managing Director for Technology Risk Management, Asia Pacific at Bank of New York Mellon, and was the General Manager at Sumitomo Mitsui Banking Corporation Internal Audit Department after years in senior leadership roles in UBS Group Internal Audit.

She has advised boards and governance committees on regulatory compliance, internal controls, strategic risk management, and governance frameworks across diverse jurisdictions, with a strong emphasis on aligning governance practices to evolving regulatory expectations.

Cynthia has served on the boards of professional bodies including the Association of Certified Anti-Money Laundering Specialists (ACAMS) Singapore Chapter and the Institute of Systems, Audit and Controls Association. She is also an active volunteer for cyber wellness programs in schools and to promote women's participation in technology.

She now leads her own firm, C3 Consulting based on her ethos of Courage to discharge, Commitment to deliver and Curiosity to discern. She is focused on strengthening the risk and control mindsets through tailored training and advisory. She holds a Bachelor of Accountancy from the National University of Singapore, is a Chartered Accountant and maintains multiple professional certifications in internal audit, systems audit, AML, and AI governance.

She is also a Pioneer Member of GDInstitute.



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SPEAKER PROFILE

SUNIL KUMAR



Sunil Kumar has over 20 years of experience in internal auditing, risk management, whistleblowing investigations, corporate governance and regulatory compliance.

He was the Senior Vice President, Head of Internal Audit at Singapore Exchange Group (SGX) from 2011 to 2017. Prior to that he was the Head of Internal Audit at Singapore Mercantile Exchange (SMX). He has also served as Head of Internal Audit at digital exchanges such as AsiaNext (by SBI Digital Asset Holdings and SIX) and BitMEX where he set up the internal audit function. Sunil has also worked in internal audit roles

in Temasek Holdings and the Monetary Authority of Singapore (MAS), and his experience includes non-financial SGX listed companies such as Seatrium Group (Marine Construction) and Sembcorp Industries (Energy & Waste) where he held senior risk and audit leadership positions. Reporting directly to the independent directors and regulators, Sunil has handled sensitive high profile whistleblowing investigations.

Sunil graduated with a Bachelor of Accountancy (Distinction) from RMIT University (Melbourne) and Master of Laws (LLM) in Cross Border Business & Finance Law in Asia from Singapore Management University (SMU). Sunil has also completed the Advanced Management Programme (AMP) from INSEAD. He is also a Certified ISO/IEC 42001 Lead Auditor Practitioner (Artificial Intelligence). Sunil has also completed the Executive Diploma in Directorship and Executive Certificate in Directorship awarded by SMU-SID.



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LEM CHIN KOK



Lem Chin Kok is the Chief Executive Officer of AiRTS, an AI-first technology firm based in Singapore, with operations extending into Vietnam.

In addition to his role at AiRTS, Chin Kok serves as a board member of the Goods and Services Tax Board of Review (GSTBR). This administrative tribunal, established under the Goods and Services Tax Act, adjudicates disputes between taxpayers and the Comptroller of Goods and Services Tax at the Inland Revenue Authority of Singapore.

Chin Kok is a member of the Artificial Intelligence Committee of the China-ASEAN Business Council, as the representative from Singapore.

He also contributes to education as chairman of the Red Swastika School, one of the 15 primary schools accorded SAP, and to academia by teaching the Forensic Accounting and Digital Forensics module for the Master of Science in Accountancy program at Nanyang Technological University.

Chin Kok was the chairman of the Institute of Singapore Chartered Accountants (ISCA) Financial Forensic Accounting Oversight Committee for 6 years. In this capacity, he played a pivotal role in designing and developing the ISCA Financial Forensic Accounting qualification, the region's first applied learning qualification in this field.

Before embarking on his current ventures, Chin Kok spent 23 years with a Big Four consulting firm, where he held leadership roles globally, across the Asia-Pacific region, and in Singapore. He was on the global board for forensic services and led the forensic practices across Asia Pacific and in Singapore. He also led the cyber practices in Singapore, India and Indonesia, and the Singapore's risk consulting practice, encompassing internal audit, financial services advisory, risk management, and sustainability services.

A strong advocate of innovation, Chin Kok championed the application of advanced analytics and artificial intelligence (AI) in advisory engagements more than 17 years ago, well before AI became mainstream in business.

Throughout his career, he led some of Singapore's largest and most complex financial crime compliance and forensic investigations, some spanning multiple continents. He also developed the first applied financial forensic investigation programme for law enforcement agencies in Singapore, introducing totally new criminal investigation methodologies and frameworks.

Chin Kok began his career with the Singapore Police Force, specializing in the investigation of white-collar crimes such as criminal breach of trust, forgery, and cheating, more than 30 years ago.



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