NOTE: This section does not form part of the policy

Companies required to implement a whistleblower policy under the new legislation are:

1. Public companies;
2. Proprietary companies that are trustees of a superannuation entity; and
3. Large proprietary companies (by 1 January 2021) if its financial year ends 30 June 2020.

Below is a link to section 45A of the Corporations Act which defines proprietary companies – small and large:

<http://www5.austlii.edu.au/au/legis/cth/consol_act/ca2001172/s45a.html>

It is recommended that ALL companies implement this policy as a matter of best practice.

Policy – Whistleblower

Purpose

(Company) is committed to ensuring that all its business activities are carried out in a way that is ethical, legally compliant and proper, such that appropriate standards of conduct and performance are maintained.

(Company) encourages the reporting of any actual or suspected misconduct or dishonest or illegal activity involving our businesses, and will ensure that those persons who make a report (i.e. become a ‘Whistleblower’) can do so anonymously and without fear of intimidation, disadvantage or reprisal.

This policy aims to promote an open and transparent culture within (Company), demonstrate our commitment to a fair workplace and assist in ensuring that all matters of misconduct or dishonest or illegal activity are identified and dealt with appropriately.

Scope

### *Eligible Whistleblowers* are any people who are, or have been:

* an officer or employee of the (Company);
* an individual who supplies services or goods to (Company), and their employees;
* an individual who is an associate of the (Company); and
* a relative or dependent of any of the above people.

This policy applies to all (Company’s) businesses, divisions, and offices. It also applies across all jurisdictions where (Company) operates. If local legislation, regulations, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Policy

**What Conduct Should Be Reported**

Reports under this policy can be made of any information concerning misconduct, or an improper state of affairs or circumstances, in relation to (Company) (or a related entity).

Disclosable matters also include information which indicates that (Company) (or an officer or employee) has engaged in conduct contravening other relevant legislation such as the:

* Corporations Act 2001 (Cth)
* Australian Securities and Investments Commission Act 2001 (Cth)
* Banking Act 1959 (Cth)
* Financial Sector (Collection of Data) Act 2001 (Cth)
* Insurance Act 1973 (Cth), the Life Insurance Act 1995 (Cth)
* National Consumer Credit Protection Act 2009 (Cth)
* Superannuation Industry (Supervision) Act 1993 (Cth)

Improper Conduct refers to breaches of general law, organisational policy, or generally recognised principles of ethics including but not limited to:

* corrupt conduct
* fraud or theft
* official misconduct
* maladministration
* harassment or bullying
* unlawful discrimination
* unethical conduct
* abuse of authority
* violation of the law or any legal code
* breaches of any of our company’s policies
* any conduct which is detrimental to (Company) and could cause financial or non-financial loss
* serious and substantial waste of public resources
* practices endangering the health or safety of the staff, volunteers, or the general public
* practices endangering the environment

### Eligible recipient of a disclosure

If an employee or eligible Whistleblower would like to make a report, they can do this by approaching an “Eligible Recipient” of disclosure. All disclosures should be made in writing.

An Eligible Recipient in relation to (Company) includes:

* an officer, or senior manager of (Company)
* an auditor, or member of an audit team conducting an audit of (Company)
* an actuary of (Company) and
* a person authorised by (Company) to receive disclosures that may qualify for protection;
* ASIC or APRA

### Protections for Whistleblowers

Where the criteria are met regarding eligible participants, recipients and disclosable matters, a Whistleblower will receive protections in relation to the confidentiality of their identity and victimisation. Whistleblowers will not be subject to any civil, criminal or administrative liability for making a disclosure.

All genuine performance management processes are excluded from these protections.

Confidentiality

All disclosures under this policy will be treated as confidential and must not be disclosed to anyone not connected with the investigation without the consent of the Whistleblower or unless the Investigating Officer is obliged to do so by law.

Retaliation or Victimisation

It is an offence to engage in conduct causing detriment to a person due to a belief or suspicion that any person made, or proposes to make, a qualifying disclosure. The definition of detriment includes dismissal, performance management, harassment on the job or workplace bullying, warnings or disciplinary actions, discrimination, and any other action that can be perceived as retaliation for making a report.

In circumstances where a Whistleblower who has made a report of suspicious and/or improper conduct, considers that retaliatory action has been taken against them, their colleagues or their relatives, they should contact the **(insert role)**.

The Corporations Act 2001

The *Corporations Act 2001* (Corporations Act) protects certain Whistleblower activities, and protects Whistleblowers from persecution. These protections are designed to encourage people

within companies, or with special connections to companies, to alert ASIC and other authorities to illegal behaviour.

Welfare Manager

An impartial Welfare Manager will be appointed to the Whistleblower, and other employees being investigated, to act as a support person throughout the process. The Welfare Manager will assist with meeting, provide and encourage access to counselling service and provide any other support deemed necessary by the Welfare Manager. The Welfare Manager is responsible for keeping the Whistleblower informed of the progress and outcomes of the inquiry/investigation subject to considerations of privacy of those against whom a disclosure has been made.

Fair treatment of employees mentioned in disclosures

(Company) recognises that individuals against whom a report is made must also be supported during the handling and investigation of the wrongdoing report. (Company) takes reasonable steps to treat fairly, any person who is the subject of a report, particularly during the assessment and investigation process, in accordance with an established support protocol which may be extended to include appointing an independent Welfare Manager to provide support.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determines that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the Whistleblower will be informed of this outcome and the matter laid to rest.

Senior Management will decide whether or not the person named in the allegation should be informed that a suspicion was raised and found to be baseless upon preliminary review. This decision will be based on a desire to preserve the integrity of a person so named, so as to enable workplace harmony to continue unfettered and to protect the Whistleblower where it is a bona fide disclosure.

Where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially. Generally, where an investigation is conducted and the investigator believes there may be a case for an individual to respond, the Investigator must ensure that a person who is the subject of a disclosure:

* is informed of the substance of the allegations
* is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised
* has their response set out fairly in the Investigator’s report and
* is informed about the substance of any adverse conclusions in the investigator’s report that affects them.

Where adverse conclusions are made in an investigator’s report about an individual, that individual has a right to respond to those conclusions prior to any action being taken by (Company) against them. (Company) will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly false.

**False Disclosure of Improper Conduct**

Care should be taken not to make deliberate or malicious false disclosures of suspicious or improper conduct. Any Whistleblower found to have made such a disclosure will be subject to disciplinary action, including possible termination of employment.

Any person who becomes a Whistleblower and discloses suspicious or improper conduct **must** make the disclosure in ‘good faith’. That means the disclosure must be honest and genuine, and motivated by wanting to disclose misconduct. The disclosure will not be ‘in good faith’ if there are other secret or unrelated reasons for making the disclosure.

**Investigation of Complains**

Once a report is submitted (anonymous or not), this report is assigned to an Investigating Officer who will manage the investigation. Any information that could potentially identify an anonymous Whistleblower, will be held in the strictest confidence and will not be shared, unless (Company) is compelled by law.

Below, we have provided the different steps an Investigating Officer or member of our Whistleblowing team will go through once a report is received, until the case is closed.

* Report (anonymous or otherwise) is received.
* An Investigating Officer is assigned to the report to assess it and confirm its receipt.
* The Investigating Officer will do an initial assessment to confirm it is a valid report and request permission to investigate.
* The Investigating Officer will begin their investigation. This can include corresponding with Whistleblower if there is a channel to do this.
* The Investigating Officer will investigate and update management and the Whistleblower as per the policy guidelines.
* Once the Investigating Officer has finalised their investigation and report, Senior Management and the Whistleblower will be updated.
* At this point, the Investigating Officer will hand everything over to Senior Management for any subsequent action to take place.

**Updating The Whistleblower**

As part of our investigative process, (Company) will update the Whistleblower of the progress of the investigation. These updates can include the following:

* (Company) has confirmed the receipt of a report from the Whistleblower.
* (Company) has begun the investigative process.
* The investigation is currently ongoing.
* The investigation has been closed.

(Company)’s commitment is that the Whistleblower will be updated once a month while the investigation is ongoing. They will then be updated once the investigation has been closed. (Company) will strive to provide as much feedback on the investigation as possible. However, due to (Company)’s privacy guidelines, there may often be information that can not be shared with the Whistleblower.

**What If The Whistleblower Is Not Satisfied With The Result**

In circumstances where a Whistleblower feels aggrieved about the result of an investigation into their allegations, the Whistleblower and (Company) will agree on a process for review (which may involve an independent mediator) to resolve the matter.

If, after receiving the summarised report of the investigation, the Whistleblower is not satisfied with the result, they can escalate this to the (insert the role). The Whistleblower can provide this escalation in writing so that a formal review can take place. While the (insert the role) commits to review the request, (Company) is under no obligation to reopen the investigation. If the (insert the role) concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.

**Confidentiality**

Confidentiality is of the most utmost importance to protect all individuals involved.

(Company) will not disclose a Whistleblower’s identity unless it is necessary to further an investigation and the Whistleblower consents to the disclosure, and/or the disclosure is required or authorised by law.

When a report is investigated, it may be necessary to reveal its substance to people such as other (Company) employees, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies.

It will be necessary to disclose the facts and substance of a report to a person who may be the subject of the report, as it is essential for natural justice to prevail. Although confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.

(Company) will take reasonable precautions to store any records relating to a report of wrongdoing securely and to restrict access to authorised persons only.

Unauthorised disclosure of information relating to a disclosure that could prejudice confidentiality and identify a Whistleblower will be regarded seriously and may result in disciplinary action, which may include dismissal. In some cases it may be illegal, in which case (Company) will notify the police.

**Communication of this policy**

(Company) will provide training to staff on this policy and provide training to Senior Management (and those eligible to receive disclosures) on the process for receiving disclosures.

From time to time, (Company)’s Whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our Whistleblowing policy will be communicated with all employees and any relevant stakeholders. This policy and any changes made do form any contract of employment.

This policy can be found in the Employee Handbook and on (Company) intranet.

**Breaches of this policy**

Breaches of this policy will be taken very seriously and may result in disciplinary action, including termination of employment.

**Approvals & review**

|  |  |
| --- | --- |
| Policy review date: |  |
| Policy approved by title: | [Company] Pty Ltd |
| Policy approved by signature: |  |