

Whistleblower Protection

Purpose

The purpose of this policy is to demonstrate The Benevolent Society's commitment to high standards of ethical and accountable conduct and encourage a culture of speaking up without fear of reprisal. We acknowledge this policy is aligned to our organisational values of integrity, respect, collaboration, effectiveness and optimism.

Scope

This policy applies to and provides protections to those who qualify as **Eligible Whistleblowers** as determined by the law. This includes former and present Directors, Board Committee members, staff, volunteers, supplier and contractors (and their employees) of The Benevolent Society and extends to all the entities that The Benevolent Society owns. The term also includes the relatives and dependents of each of these people.

The term is defined specifically in the *Corporations Act 2001* (Cth), and where applicable, in the *Taxation Administration Act 1953* (Cth).

Policy Statements

1. The Benevolent Society encourages a culture of speaking up and coming forward if they are aware of, or suspect, a Disclosable Matter. The Board acknowledges that people who report Disclosable Matters are helping to promote integrity, accountability and good management of The Benevolent Society.

"Disclosable Matters" are matters where individuals have reasonable grounds to suspect:

- any misconduct (including, without limitation, fraud, negligence, default, breach of trust, breach of duty and systemic misconduct conduct or issues (including employee matters));
- an improper state of affairs or circumstances within TBS (e.g. offering or accepting a bribe, financial irregularities, failing to comply with or breaching legislative and/or regulatory requirements etc.);
- a suspected breach of certain Commonwealth laws (e.g. a breach of the Corporations Act 2001 (Cth)), or a breach that constitutes an offence under a Commonwealth law punishable with imprisonment of 12 months or more; or
- conduct that represents a danger to the public or financial system.

Disclosable Matters do not need to necessarily contravene a particular law, but may still pose a significant risk to public safety or stability of the financial system, and such disclosures will qualify for protection under this policy.

2. A Disclosable Matter is **not**:
 - a. inter-personal disputes between staff;

- b. decisions relating to the engagement, transfer or promotion of staff;
- c. unsafe work practices;
- d. personal grievances including harassment, discrimination or disciplinary matters
- e. unjust or unfair staff behaviour; or
- f. acts of workplace discrimination or bullying,

unless such circumstances reasonably appear to have arisen from a Disclosable Matter or forms part of systemic misconduct or issues. Such matters, which do not fall within the scope of this policy, will be sent directly to the Executive Director, People, Learning and Engagement.

3. The Group General Counsel is the designated Whistleblower Governance Officer (**WGO**). The WGO is responsible for receiving disclosures, in consultation with relevant stakeholders and where relevant, appointing a Whistleblower Protection Officer (**WPO**) and Whistleblower Investigation Officer, and overseeing the process to resolution. The Group General Counsel is not precluded from providing legal advice on the matter. A template form (**Whistleblower Alert Notification**) provided on TBS intranet and website may be used to make a disclosure. A disclosure may be made by calling, writing to or e-mailing the WGO at the addresses on the Whistleblower Alert Notification form.

Within TBS, disclosure of a Disclosable Matter may also be made to any of the following:

- a. Board
- b. Individual director
- c. Chief Executive Officer
- d. Executive Director, or
- e. TBS external auditor, addressed to The Benevolent Society Audit Partner, PricewaterhouseCooper, Sydney, (each, an *Eligible Recipient*).

Alternatively, outside of TBS, disclosure of a Disclosable Matter may be made to authorities such as:

- a. Australian Securities and Investments Commission (ASIC);
- b. the Commissioner of Taxation;
- c. any other Commonwealth authority prescribed by law.

Please note the Australian Charities and Not-for-profits Commission is not a prescribed Commonwealth authority.

Disclosures may also be made to a legal practitioner for the purposes of obtaining legal advice or representation in relation to a Disclosable Matter.

While such disclosures may also be protected by law, disclosures made to authorities will be dealt with by those authorities. TBS will not be responsible for such disclosures in any manner. There are additional 'public interest' and 'emergency' disclosure rights under the law which permit disclosure to a journalist or a parliamentarian where the authorities fail to satisfactorily deal with a disclosure. Please seek independent legal advice on such matters as these fall outside the purview of this policy.

However, where disclosures are made to the Eligible Recipients within TBS (listed above – with the exception of the external auditor), such disclosures will be forwarded to the WGO (which will be the Group General Counsel unless the subject matter of the

disclosure is the Group General Counsel, in which case it will be another person appointed by the Board). At all times, the whistleblower's identity or information that is likely to identify them will not be disclosed unless their express consent has been sought or otherwise where permitted by law. For example, when TBS seeks legal advice or is disclosing to the federal police.

4. On the request of the whistleblower, a WPO may be appointed who is a member of HR or a senior manager. The role of the WPO is to keep the whistleblower informed of the progress and outcomes of their disclosure, and provide support and undertake wellbeing checks on the whistleblower. The WPO must have a direct reporting line to an Executive Director who is independent from the area of the business that is the subject of the disclosure.
5. Depending on the severity of the disclosure and nature of the allegations, the WGO will escalate a disclosure to the CEO and/or Chair (unless the Disclosable Matter relates to the CEO or Chair, as applicable) and they will assess the allegation together.
6. If an investigation is deemed necessary, the WGO will appoint an independent and impartial Whistleblower Investigations Officer (**WIO**) who will be charged with the responsibility for conducting an investigation in a manner that is confidential, fair and objective. When an investigation is conducted, it will:
 - a. follow a fair process (to be developed by the WIO and WGO depending on the nature of the case);
 - b. be conducted in a timely manner having due regard to the circumstances; and
 - c. be independent of the person(s) about whom an allegation was made.Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation is made will be informed of the allegation and will have an opportunity to respond.
7. Except where a disclosure is made anonymously, a whistleblower will be kept informed of what action is being taken in response to their report, including on the progress and the outcome of any investigation. In cases where the WIO has not substantiated the allegations, an appropriate explanation will be provided to the whistleblower, subject to any privacy and confidentiality rights of those involved. Due regard to the reputation of persons involved as well as procedural fairness will be the cornerstones of such an investigation. To this end, The Benevolent Society is committed to ensuring fair treatment, including protecting the identities and reputation, of whistleblowers and every individual who is subject of a Disclosable Matter.
8. Reports are submitted to the Board on Disclosable Matters including the findings of any investigations.
9. Several protections are available under the law to individuals reporting a Disclosable Matter. Any person who relies on this policy to report a Disclosable Matter will be protected by law from reprisals of any form, and will not be disadvantaged by dismissal, demotion, harassment, discrimination, current or future bias, damage to reputation or face any other detriment, on account of or as a consequence of the report. Other protections at law are:
 - a. Identity protection (confidentiality);

- b. Protection from civil, criminal or administrative liability for reporting the Disclosable Matter;
- c. No enforcement of any contractual or other remedy against the whistleblower on the basis of reporting the Disclosable Matter;
- d. Compensation or such other orders from the courts where the whistleblower has experienced any detriment or victimising conduct, including threat of such conduct, as a consequence of reporting the Disclosable Matter.

If a discloser feels they are subjected to detrimental treatment as a result of making a disclosure under this policy, they should inform the WGO or any of the other Eligible Recipients promptly. The latter disclosure will be dealt with as a separate protected disclosure under this policy and will also follow the same process. The detrimental treatment may also be reported to the authorities set out in paragraph 3.

- 10. An Eligible Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, knowingly making a false disclosure is a serious matter and any person found to be deliberately making false or vexatious disclosures will be subject of disciplinary proceedings, including dismissal.
- 11. Education and awareness material, and training will be provided to staff and managers periodically.
- 12. This policy will be made available via the TBS intranet policy page and on the TBS website. This policy will be periodically reviewed to check that it is operating effectively and whether any changes are required to the policy.

Responsibilities and policy owner

- The policy owner is the Board.
- The policy is maintained by the Group Company Secretary on behalf of the Board.
- The CEO has overall responsibility for the compliance of this policy.
- The Executive Directors have responsibility for the compliance of this policy in their directorate.

Consultation and approval

This policy was developed in consultation with:

- The CEO
- Executive Directors

This policy has been approved by The Benevolent Society Board