

## **Policy 02 – 05: Whistleblower Policy**

### **1 Purpose**

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The objective of this policy is the protection of individuals who disclose information about illegal or improper conduct within RISSB. This policy has been adopted to provide a safe and confidential environment where such concerns can be raised by individuals without fear of reprisal or mistreatment of any kind.

### **2 Scope**

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The policy sets out:

- Who is entitled to protection as a Whistleblower under this policy;
- The protections Whistleblowers are entitled to under this policy; and,
- How disclosures made by Whistleblowers in accordance with this policy will be handled by RISSB.

This policy applies to all current and former members of the RISSB Board, employees of RISSB, members of RISSB's committees and working groups, volunteers, contractors and service providers. It also applies to any spouse or dependent children thereof. The policy is available on the RISSB website under the information about RISSB tab.

### **3 Policy Statement**

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RISSB is committed to the highest standards of conduct and ethical behaviour and seeks to promote a culture of compliance and good corporate governance.

In accordance with the Australian Whistleblower Laws and the Australian Standard AS 8004 – 2003, RISSB Directors, employees, committee and working group members, contractors and service providers are encouraged to report any Wrongdoing in an environment free from victimisation, fear of retribution, intimidation or reprisal.

### **4 Policy Application**

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RISSB is committed to protecting and supporting the dignity, wellbeing, career and good name of anyone reporting a Wrongdoing. RISSB will take all steps necessary to ensure that when a person reports a Wrongdoing:

- their identify remains confidential according to their wishes to the extent permitted by law;
- they will be protected from reprisal, discrimination, harassment or victimisation for reporting a Wrongdoing;

- an independent internal, or where appropriate external, inquiry or investigation will be conducted;
- issues identified from the inquiry or investigation will be resolved or rectified; and
- the person will be informed about the outcome.

Should any retaliation or reprisal occur, RISSB will treat it as a serious Wrongdoing under this policy.

### 4.1 Definitions

#### ***Australian Whistleblower Laws:***

Means either or both of the regimes contained in Part 9.4 AAA of the Corporations Act and Part IVD of the Taxation Administration Act 1953.

#### ***Whistleblowing:***

For the purpose of this policy, Whistleblowing is the disclosure by (or for) a witness of actual or suspected Wrongdoing.

#### ***Whistleblower:***

A Whistleblower is defined as any person who discloses a Wrongdoing in accordance with this policy.

#### ***Whistleblower Governance Officer***

The Whistleblower Governance Officer shall be an officer of the company separate from line management who will provide support to a Whistleblower including ongoing advice on the conduct of any investigations.

#### ***Whistleblower Investigation Officer:***

The Whistleblower Investigation Officer shall be an officer of the company nominated to conduct internal investigations into disclosures of Wrongdoing.

#### ***Wrongdoing:***

Examples of Wrongdoing include, but are not limited to:

- breaches of any legislation, regulations or laws including by-laws;
- an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- breaches of RISSB's Policies, Codes and Procedures;
- dishonest or corrupt behaviour, including soliciting, accepting or offering a bribe, gifts, facilitation payments or other such benefits;
- fraudulent or serious impropriety;
- illegal activity (including theft, drug sale / use, violence or threatened violence and property damage);
- impeding internal or external audit processes;

- improper behaviour relating to accounting, internal accounting controls, actuarial, or audit matters;
- an activity that poses a substantial risk to the environment;
- a conflict of interest including disclosure of confidential information;
- conduct endangering health or safety;
- harassment, discrimination or bullying;
- conduct that perverts the course of justice;
- a substantial mismanagement of RISSB's resources;
- conduct that is detrimental to RISSB's financial position or reputation; and
- a concealment of improper or unethical conduct.

### 4.2 Who May Disclose a Wrongdoing

Any of the persons described in Section 2 above are encouraged and have the responsibility to report any known or suspected incidences of Wrongdoing and are to be treated as Whistleblowers in accordance with this policy.

### 4.3 Who can a Whistleblower Disclose a Wrongdoing to?

A Whistleblower should first disclose the Wrongdoing to the RISSB CEO, however where the suspected misconducts involves the CEO, the report should be made to the RISSB Board Chair, or another RISSB Director if they feel they are unable to report the matter to the Chair. A form for this purpose is provided in the Appendix.

Where a Whistleblower, for whatever reason, is reluctant to disclose a Wrongdoing using the internal process outlined above or wishes to remain anonymous the Whistleblower may elect to disclose the Wrongdoing to RISSB's external provider MGI Audit Pty Ltd.

Disclosures to the External Provider should be made as follows using the form provided in the Appendix:

MGI Audit Pty Ltd  
Attention Mr Stephen Greene, Director  
Level 1  
200 Mary Street  
Brisbane QLD 4000  
Telephone: 07 3002 4800  
Email: [sgreene@mgisq.com.au](mailto:sgreene@mgisq.com.au)

Whenever the CEO receives a disclosure of alleged Wrongdoing they are to provide advice to the RISSB Chair immediately who will advise Directors at the next Board Meeting or, where there is a significant risk to RISSB in either financial or reputational terms, as soon as possible. Should the external provider or a Director receive a disclosure then they are to follow the same notification procedure.

### 4.4 What Happens When a Whistleblower makes a Disclosure

If requested the identity of the Whistleblower will be kept strictly confidential unless:

- The Whistleblower consents to the disclosure of their identity;
- The disclosure of their identity is required by law; and/or,
- It is necessary to pass on information relating to the Wrongdoing to government regulators or the police.

By making a disclosure of Wrongdoing a Whistleblower will not be discriminated against or disadvantaged in any way in their employment or relationship with RISSB.

Whistleblowing is about reporting real or perceived improper conduct (Wrongdoing) and this policy seeks to encourage that. Importantly, a disclosure may damage the career prospects and or reputation of people who are the subject of allegations and therefore if a disclosure of Wrongdoing is not made on reasonable grounds, or is a deliberate vexatious or knowingly false disclosure then the person making the disclosure may be subject to disciplinary action including the termination of any service relationship.

RISSB regards the making of false or malicious allegations by RISSB employees as a serious offence which may result in dismissal.

To make a disclosure a Whistleblower can use the form provided in the Appendix to this policy. The form should be completed in as much detail as possible, however should the Whistleblower wish to remain anonymous the name field can be left blank. The form should be submitted to any of the people described in Section 4.3. Once lodged the Whistleblower will be notified by the Whistleblower Governance Officer that the disclosure has been received.

The disclosure will be assessed by the person receiving the disclosure in consultation with the Whistleblower Governance Officer and where the conduct disclosed is deemed to be a Wrongdoing in accordance with this policy an investigation will be undertaken.

### **4.5 Roles, Rights and Responsibilities of Whistleblowers**

Protection is available to Whistleblowers who disclose a Wrongdoing or suspected Wrongdoing.

It is important to note that Whistleblowing is not about airing a personal grievance. A personal grievance does not usually qualify for protection under this policy unless it includes a Wrongdoing. Generally personal grievances should be raised in accordance with RISSB's Complaints Management Policy or Discrimination and Harassment Policy.

Whistleblowers provide initial information related to a reasonable belief that a Wrongdoing may have occurred. The motivation of a Whistleblower is irrelevant to the consideration of the validity of the allegations.

Whistleblowers shall refrain from obtaining evidence for which they do not have a right to access. Such access may itself be considered an improper activity.

Whistleblower's making a report of alleged Wrongdoing should be prepared to set forth all known information regarding or supporting any reported allegations.

As outlined in section 4.4 Protection of the Whistleblower's identity will be maintained to the extent possible within the legitimate needs of the law and the investigation.

### **4.6 Whistleblower Governance Officer**

The Company Secretary is the Whistleblower Governance Officer (WGO) who will act as the first point of contact for anyone wishing to make a disclosure under this policy once the

disclosure has been made in accordance with Section 4.3. The WGO will be advised of all disclosures of Wrongdoing and is responsible for protecting the Whistleblower from being victimised as a result of making the disclosure of Wrongdoing. The WGO will only be advised of the nature and content of the disclosure if the Whistleblower consents.

The WGO can protect the Whistleblower by:

- Offering counselling through the RISSB Employee Assistance Program; or,
- In consultation with the Chair offering the Whistleblower leave of absence (with pay) during the conduct of the investigation if appropriate.

The WGO 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.

The WGO will ensure that all information provided as part of the disclosure including the results of any investigation is maintained in a secure location with access restricted in accordance with RISSB's Privacy Policy. Once the matter is resolved all files will be archived securely in RISSB's Sharepoint facility.

The WGO will maintain a register of all disclosures made by Whistleblowers and will report to the Remuneration & People Committee at each and every meeting on any disclosures made in accordance with this policy and on the outcomes of any investigations that have been undertaken including any actions taken as a result of those investigations.

### **4.7 Investigating Alleged Wrongdoing**

Investigations of alleged Wrongdoing will be conducted in a manner that is confidential, fair and objective. The investigation processes will vary depending on the nature of the wrongdoing and the amount of information provided. Investigations will be undertaken by the Whistleblower Investigation Officer except in circumstances where the nature of the disclosure of Wrongdoing being made requires the specialist skills or independence of an external investigator. For a disclosure to be investigated, it must contain sufficient information to form a reasonable basis for investigation. This will be assessed in the first instance by the person conducting the investigation.

In the event that a Whistleblower discloses a Wrongdoing to the External Provider the following process will be followed.

The External Provider will:

- notify the Chair of the relevant facts of the disclosure maintaining the confidentiality of the Whistleblower;
- notify the WGO of the disclosure and the name of the Whistleblower without disclosing the details unless the consent of the Whistleblower has been provided;
- The Chair will undertake a preliminary assessment of the Wrongdoing disclosed and determine whether an internal or external investigation is to be undertaken.

A Whistleblower will always be informed of the outcome of the investigation. In cases where the Investigator has not substantiated the allegations, an appropriate explanation will be made to the Whistleblower, subject to any privacy and confidentiality rights.

Generally, where an investigation is conducted and the Investigator believes there may be a case to answer 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 respond to 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 findings in the Investigator's report that affects them.

Where an Investigator's report makes adverse findings about an individual that individual has the right to respond before any action is taken by RISSB.

### 4.8 Whistleblower Investigation Officer

The Accreditation Manager is the internal Whistleblower Investigations Officer (WIO) who will conduct the investigation of disclosures that are referred for internal investigation rather than externally. The WIO may seek the advice of external experts in carrying out the investigation as required. The WIO will provide regular advice to the WGO on the progress of the investigation.

## 5 Whistleblower Protection and the Law

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By making a disclosure in accordance with this policy a Whistleblower may be afforded protection under Australian Whistleblower Laws.

While this policy principally deals with internal disclosures of Wrongdoing, Australian Whistleblower Laws also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities and Investments Commission (ASIC), to the Australian Commissioner of Taxation (ATO), members of parliament or journalists). Any person who is a Whistleblower under Australian Whistleblower Laws must be treated in accordance with, and is entitled to, the protections afforded by this policy.

For more information about these laws please refer to the ASIC and ATO websites as follows:

ASIC: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

ATO: <https://www.ato.gov.au/General/Gen/Whistleblowers/>

## 6 Responsibilities

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The **RISSB Board** is responsible for:

- approving policy and policy changes after a review and recommendation by any relevant Board Committee or the CEO; and
- tasking management with policy implementation, exception reporting and for developing procedures to support policy.

The **RISSB Remuneration & People Committee** is responsible for:

- directing and assisting the CEO in developing policy when required; and

- the provision of advice and oversight on matters relating to the management of human resources and culture.

The **Chief Executive Officer** is responsible for:

- implementing this policy;
- reporting to the Board; and
- ensuring that people who undertake investigations in accordance with this policy are properly trained.

The **Whistleblower Governance Officer** is responsible for:

- assisting Whistleblowers who may wish to disclose a Wrongdoing in accordance with this policy and reporting to the Remuneration & People Committee.

**RISSB Personnel** (who include all RISSB employees and persons undertaking work activities for or on behalf of RISSB) are responsible for:

- complying with the requirements of this policy; and
- reporting Wrongdoing in accordance with this policy.

## 7 Related Policy

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Policy 02: Human Resources Management

Policy 02-02: Code of Conduct

Policy 02-04: Discrimination and Harassment

Policy 02-07: Complaints Management

Policy 02-09: Gift Policy

Policy 02-10 Employee Assistance Program

Policy 03: Risk Management

Policy 04: Quality Management

## 8 Review and Continuous Improvement

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The CEO is tasked with regularly reviewing the effectiveness of this policy to ensure RISSB's continued compliance with relevant legislation, and to ensure human resource outcomes align with the company's organisational goals.

This policy was approved by the Board at its meeting on 24 January 2020 and is effective as from 1 January 2020.

The policy will be reviewed biennially in accordance with the Board's governance program as set out in the annual RISSB Board Calendar.

## 9 Appendix – Whistleblower Disclosure Form Template

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**Appendix**

**Whistleblower Disclosure Form**

This form is to be used if you wish to disclose a Wrongdoing.

In making this report you are doing so in accordance with the terms of the Whistleblower Policy (**Policy**). Please read the Policy before lodging this report.

**1. Tell us about yourself (optional)**

Providing us with your personal information is voluntary, and you may choose to remain anonymous. However, providing your details will likely enhance and expedite the investigation. Your details will remain in confidence subject to the terms of the Policy.

Name	
Contact Details	

I **consent** to the disclosure of my identity under the terms of this policy: **Yes**  **No**   
 (tick appropriate box)

**2. Tell us what you are disclosing providing as much detail as you can**

Provide a statement of the improper conduct	
Background to events, including dates, subjects and people involved.	
Do you have any documents that may assist us in assessing your concerns? If yes, please attach.	
Is there a financial sum involved and if so, how much?	
Have you, or another person you know of, started legal proceedings over this report?	



**3. Tell us who you want to report**

If the improper conduct is about a particular person(s), please include details below.

	Person 1	Person 2	Person 3
Title			
Given name			
Family name			
Work Address			
Work Title			
Email Address			
Telephone			
Mobile			
Describe their involvement in the matter			
Describe your connection with this person			

**4. Confidentiality**

This disclosure will remain confidential subject to the terms of the policy.

**5. Submit this form**

Please discuss the submission of this form with the Whistleblower Governance Officer if you are unsure as to who should submit this form to.

Alternatively the form can be submitted to any of the RISSB CEO, Chair or the external provider as set out in the policy.

**6. What happens next**

A review of your disclosure will be undertaken and an investigation initiated where this is deemed appropriate in accordance with the policy.

You will be informed as the matter progresses by the Whistleblower Governance Officer.