
Governance Institute of Australia

Alternative Internal Reporting (Whistleblower) Policy

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Table of Contents

1.	Objective.....	3
2.	Scope.....	3
2.1	Acronyms and Definitions.....	3
3.	Policy Statement.....	4
3.1	Commitment.....	4
3.2	How wrongdoing may be reported.....	4
3.2.1	Normal reporting channels favoured.....	4
3.2.2	Alternative internal reporting channel.....	4
3.2.3	Alternative external reporting channel.....	4
3.2.4	Wrongdoing alert email address.....	5
3.2.5	Main switchboard wrongdoing alerts.....	5
4.	Roles and Responsibilities.....	5
4.1	Protective measures and alert handling.....	5
4.1.1	Whistleblower Protection Officers.....	5
4.1.2	Designated internal or external alternative report receiving officers.....	5
4.1.3	Links to the Grievance procedure.....	6
4.1.4	Confidentiality of whistleblower identity and whistleblowing alerts.....	6
4.1.5	Protection.....	6
4.1.6	Disclosers implicated in wrongdoing.....	7
4.1.7	Anonymous reporting.....	7
4.1.8	False reporting by a person purporting to be a whistleblower.....	7
4.1.9	Trivial or vexatious reports.....	7
4.2	Investigation of alerts.....	7
4.2.1	Investigator.....	7
4.2.2	Communication with the whistleblower.....	7
4.3	Management of a person against whom an alert is made.....	8
5.	Policy Administrative Control.....	8

1. Objective

The purpose of this policy is to:

- Help detect and address wrongdoing and protect people who report actual or suspected wrongdoing;
- Help provide workers with a supportive work environment in which they feel able to raise issues of legitimate concern to them and to the Governance Institute; and,
- Provide suitable avenues for reporting of matters that may cause loss to the Governance Institute or damage the Governance Institute's reputation.

The policy addresses requirements of the *Corporations Act 2001* (Cth) Part 9.4AAA Section 1317AI on whistleblowing.

2. Scope

This policy applies to people that wish to alert the Governance Institute of Australia [also encompasses/refers to the Australian Division of the Chartered Governance Institute] about wrongdoing who:

- are current or past workers for Governance Institute (i.e. officers, employees, volunteers, consultants, contractors or employees of those persons and dependant's or spouses of those persons),
- are with voting rights or
- who deal with the Governance Institute administration (e.g. supplier or service provider to the Governance Institute).

Scope limitation:

This policy is not intended to replace other reporting structures such as those for dispute resolution, grievances, equal opportunity, discrimination, harassment or bullying. Those matters are dealt with by due legal process. An exception to this is where the issue is a serious matter, but existing reporting systems have failed to process the issue or have processed it in an inappropriate, unfair, wrong or biased manner.

2.1 Acronyms and Definitions

Acronym / Word	Description / Definition for the purposes of this Policy
Whistleblowing	<i>"The deliberate, voluntary disclosure or alert about individual or Governance Institute wrongdoing where the disclosure is made by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by the Governance Institute that is within the ability of the Governance Institute to control."</i>
Wrongdoing/Disclosable matters	Unacceptable conduct (however referred to as wrongdoing or disclosable matters), includes (without limitation) any conduct that: <ul style="list-style-type: none"> • is dishonest, fraudulent, misleading, deceptive, corrupt, a crime or a civil or tortious wrong; • is illegal, such as theft, drug possession, use or sale, attempted or actual assault, harassment, criminal damage to property or other breaches of state, territory or federal legislation; • is unethical, such as the concealment, destruction, mutilation or falsification of company records or engaging in negligent or misleading or deceptive accounting practices or willfully or recklessly breaching the Governance Institute's code of conduct or other ethical statements; • is potentially damaging to the Governance Institute or its officers or employees, such as, an unsafe place or system of work or either directly or indirectly causing the wasting of resources; gives rise to potential financial loss or damage to the Governance Institute or damage its reputation or is otherwise detrimental to the Governance Institute's purpose and interests; or involves any

	other kind of serious impropriety.
Alert or Complaint	An Alert or Complaint is a report of suspected wrongdoing.
Governance Institute	Governance Institute of Australia [incorporating the Australian Division of the Chartered Governance Institute.]

3. Policy Statement

3.1 Commitment

The Governance Institute of Australia (Governance Institute) is committed to the highest standards of legal, ethical and moral behaviour and shall not tolerate any conduct that may result in its reputation being brought into disrepute. The Governance Institute acknowledges that one of the most common methods of detecting fraud is by notification of the wrongdoing by its own workers or a Complaint from an external party.

This policy documents the Governance Institute's intent at maintaining an environment in which people are able to disclose and report their concerns about any serious instances of wrongdoing that they believe may be occurring in the name of the Governance Institute without fear of retaliatory action.

This policy compliments normal reporting and communication channels within the Governance Institute. It provides an alternative means of reporting alleged or suspected wrongdoing where the usual channels appear to have failed or may be inappropriate.

This policy is not intended to replace the processes and procedures governed by the *Fair Work Act 2009* (Cth).

3.2 How wrongdoing may be reported

3.2.1 Normal reporting channels favoured

Any worker who detects or has reasonable grounds for suspecting wrongdoing is encouraged to raise any concerns with their immediate manager through normal reporting channels. The manager must report the allegation to either, the Chief Executive Officer or the Chief Operating Officer who are responsible for ensuring that the matter is properly dealt with.

This may include appointing an investigator independent of the area of operations to which the Complaint relates. Alternatively, it may be appropriate for the matter to continue to be dealt with by the relevant manager.

3.2.2 Alternative internal reporting channel

If the person raising the alert does not believe reporting to their immediate manager through normal reporting channels is appropriate given the circumstances of the wrongdoing, under this policy the report may be made directly to the:

- Chief Executive Officer (**CEO**); or
- Chief Operating Officer (**COO**)

If the above officer/s is/are of the view that protection should be afforded to the person raising the Complaint, the CEO or COO will appoint a Whistleblower Protection Officer

3.2.3 Alternative external reporting channel

In the case that the above two reporting options are considered inappropriate, the whistleblower may contact an external alternative report receiving officer:

- The Chair of the Risk, Audit and Finance Committee

This reporting avenue could be used where the whistleblower reasonably believes that any of the avenues involving the Governance Institute management would not provide an independent assessment and/or an independent investigation and that the Complaint ought to be handled externally to Governance Institute management. This avenue is generally only appropriate in the instance of alleged or suspected wrongdoing involving senior Governance Institute management.

3.2.4 Wrongdoing alert email address

Alerts about wrongdoing can be sent by email to companysecretary@GovernanceInstitute.com.au. The Company Secretary or appointed officers will determine the most appropriate reporting channels for the Complaint to be resolved including in accordance with paragraph's 3.2.2 and 3.2.3.

3.2.5 Main switchboard wrongdoing alerts

Wrongdoing alerts to the main switchboard 02 8227 5900 are forwarded to an internal report receiving officer (Chief Executive Officer or Chief Operating Officer) or upon request, to the external report receiving officer (the Chair of the Risk, Audit and Finance Committee).

4. Roles and Responsibilities

4.1 Protective measures and alert handling

4.1.1 Whistleblower Protection Officers

A Whistleblower Protection Officer is an Executive or Senior manager in the Governance Institute who is appointed by either an internal or external alternative report receiving officer. The person appointed must not be a person who is perceived to be a close colleague or relative or friend of the whistleblower, or a person suspected of wrongdoing, and must not be from the same area of business as the area affected by the possible wrongdoing.

The role of a Whistleblower Protection Officer is to safeguard the interests of the whistleblower within the context of this policy. The Whistleblower Protection Officer has direct, unfettered access to independent financial, legal and operational advisers if required.

4.1.2 Designated internal or external alternative report receiving officers

Aside from receiving alerts of possible wrongdoing, the alternative report receiving officers have an overriding governance role to:

- be satisfied that the circumstances raised by the alert meet all eligible disclosure requirements to invoke this policy,
- appoint an appropriate and independent person to inquire into and/or where appropriate, to investigate the suspicion raised,
- be satisfied that the matter is handled confidentially, fairly, honestly and efficiently.

The designated alternative report receiving officer is responsible for receiving alerts and appointing an investigator to inquire into the substance of reports to any extent applicable. On the basis of sufficient evidence in support of the matters raised in an alert, the designated alternative report receiving officer determines whether to refer reports for further action, or reject them, if there is insufficient evidence or merit to substantiate the Complaint. The Officer must ensure that the whistleblower is kept informed of the broad outcomes of the inquiry or investigation, subject to the considerations of non-disclosure of any investigative methodologies, particularly if it could identify the complainant and further ensure that the privacy of those against whom the allegations are made is not compromised.

The designated alternative internal report receiving officers will provide a report about the alternative reporting activities to the Risk, Audit & Finance Committee at least annually or more frequently where the Risk, Audit & Finance Committee deems it necessary.

The Governance Institute aims to ensure that all officers and employees are aware of whom the designated alternative report receiving officers are, and the communication channels in which people can make contact to disclose suspected wrongdoing.

4.1.3 Links to the Grievance procedure

This policy is concerned with disclosure of information and alerts about wrongdoing. This policy does not substitute the grievance procedure for all officers and employees to raise any matter they may have in relation to their work or their work environment, another person, or any decision affecting their employment.

4.1.4 Confidentiality of whistleblower identity and whistleblowing alerts

If a person makes a report of alleged or suspected wrongdoing under this policy the Governance Institute will protect that person's identity from disclosure. This may not occur if confidentiality is permitted, such as:

- The person making the Complaint consents to the disclosure;
- The disclosure is required or authorised by law, and/or
- The disclosure is reasonably necessary to assist a Commonwealth or State authority in the performance of its functions or duties.

Reports made under this policy will be treated confidentiality to the extent required by law. However, when a report is investigated it may be necessary to disclose its substance to people such as other Governance Institute personnel, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. At some point in time it may also be necessary to disclose the fact and the substance of a report to the person who is the subject of the report. Although confidentiality is maintained, in some circumstances, the source of the reported issue may nevertheless be obvious to a person who is the subject of a report.

Governance Institute will also take reasonable precautions to store any records relating to a report of wrongdoing securely and to permit access by authorised persons only. This includes any applicable obligations under the *Privacy Act 1988* (Cth) or State or Territory privacy legislation.

Unauthorised disclosure of information relating to a report, the identity of a Governance Institute officer or employee who has made a report of wrongdoing or information from which the identity of the reporting person could be inferred, will be regarded seriously and may result in disciplinary action, which may include dismissal.

4.1.5 Protection

Governance Institute is committed to protecting and respecting the rights of a person who in good faith reports wrongdoing. The Governance Institute will not tolerate any retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made a report of wrongdoing, or against that person's colleagues, employer (if a contractor or consultant) or relatives or dependants. For example, the person must not suffer detriment by having raised the alert or by example only (without limitation) any of the following instances of detrimental conduct:

- dismissal,
- demotion,
- any form of harassment,
- discrimination,
- current or future bias,
- alteration of a worker's position or duties to that worker's detriment,
- harm or injury to a person including psychological harm,
- damage to a person's property, reputation, business or financial position and any other damage to a person,
- threats of any of the above regardless of whether express, implied or contingent.

Any such retribution arising out of a report being made under this policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal. If a person who has made a report believes any reprisal has been threatened or occurred, the person who had made the report has the right to make a submission through any of the reporting channels (Internal/External).

4.1.6 Disclosers implicated in wrongdoing

Even though a person who makes a report may be implicated in the wrongdoing, that person must not be subjected to any actual or threatened retaliatory action or victimisation for making a report under this policy.

However, making a report will not necessarily shield the discloser from the consequences flowing from involvement in the wrongdoing itself. A person is not indemnified by their reporting of that conduct under this policy. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action, but it is not a bar or defence to matters arising under or incidental to this policy.

4.1.7 Anonymous reporting

Anonymous alerts about wrongdoing are accepted under this policy and the identity of the whistleblower will be protected under this policy. However, in most instances, anonymous reports of wrongdoing can lack probative value or merit that inhibit a thorough and appropriate inquiry or investigation.

4.1.8 False reporting by a person purporting to be a whistleblower

Where it is shown that a person purporting to be a whistleblower has knowingly made a false report of wrongdoing, then that conduct itself will be considered a serious matter and that person may be subject to disciplinary action which may include dismissal. This is where the matters the reporter knows, or ought to have known or know, have no substance.

4.1.9 Trivial or vexatious reports

This policy is intended to apply to reports of alleged or suspected wrongdoing which is serious in nature. The policy must not be used for trivial or vexatious matters (being matters that the reporter knows, or ought to have known or know have no substance).

4.2 Investigation of alerts

All reports of alleged or suspected wrongdoing made under this policy will be properly assessed, and if appropriate, independently investigated with the objective of locating evidence that either substantiates or refutes the claims made by the whistleblower. The investigator will be responsible for ensuring the proper conduct of the investigation. The investigation will not be conducted by a person who may be the subject of the investigation or is apprehended to be associated or related to the person(s) or practice(s) under investigation.

4.2.1 Investigator

An investigation officer is a suitably qualified person appointed by an alternative reporting officer (either internal or external). Investigations must be conducted in a fair, objective and independent manner. This means investigators must objectively be independent at arms' length from the business unit concerned, the whistleblower and any person who is the subject of the report.

4.2.2 Communication with the whistleblower

The investigator will keep the Whistleblower Protection Officer informed of the broad progress of the investigation. The Whistleblower Protection Officer is responsible for keeping the whistleblower informed of the outcomes of the investigation and maintaining confidentiality. Updates are usually provided when the investigation has commenced, periodically during an investigation, dependent on the duration of the

investigation, and once the investigation is finalised.

4.3 Management of a person against whom an alert is made

Governance Institute recognises that individuals against whom a Complaint is made must also be supported during the handling of the investigation. Governance Institute takes all reasonable steps to treat fairly the person who is the subject of a Complaint, particularly during the assessment and investigation process. In some circumstances, a support worker may be appointed from senior management to represent the interests of a person who is the subject of alleged wrongdoing (e.g. enable communications where a worker is stood down as a protective measure while investigation is undertaken).

Where a person is named by a whistleblower as being suspected of possible wrongdoing, but preliminary inquiries determine that the suspicion formed by the discloser is baseless or without merit then no formal investigation is warranted. The whistleblower will be informed of this outcome and no further action will be taken. The alternative report receiving officer will decide whether the person named should be informed. Any decision will be based on all reasonable endeavours to maintain the reputation and integrity of those involved. The desired outcome is to facilitate the continuation of unfettered workplace harmony and to protect the whistleblower for having made a disclosure in good faith.

Where an inquiry or investigation does not substantiate the Complaint, 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, the investigator must ensure that the person who is the subject of any alleged wrongdoing is:

- informed about the substance of the allegations;
- given the opportunity to answer the allegations before any investigation is finalised; and
- informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised and be given the right to reply and ensure that the investigator's report incorporates those replies

Where the allegations in a report have been investigated and the person who is the subject of the report is aware of the allegations or the fact of the investigation, the investigator must formally advise the person who is the subject of the disclosure of the outcome of the investigation.

The Governance Institute will give its full support to a person who is the subject of a Complaint where the allegations are clearly wrong.

5. Policy Administrative Control

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End of Document

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