

World Vision Australia

Protected Disclosure Policy

Preliminary information:

Type of Policy: Board	Core Value supported: We are Stewards
Leadership Owner: Chief Financial Officer	Issue Date: 26 February 2010
Frequency of review: Two yearly Last review date: March 2020 Next review deadline: February 2022 Review must ensure that the Policy accords with the Australian Standard: Whistleblower protection programs for entities (AS 8004-2003), and any changes to Commonwealth legislation.	

Purpose of the Policy:

World Vision Australia (**WVA**) is committed to the highest standards of legal, ethical and moral behaviour. A key part of supporting ethical standards in WVA is enabling people to speak up about unethical or unlawful conduct.

The purpose of this Policy is to create an environment and culture where you feel free and safe to speak up when there are reasonable grounds to suspect that WVA, its directors or employees are not acting ethically or in accordance with laws and obligations in relation to WVA. This policy also aims to provide you with appropriate protection when you report suspected Improper Conduct to ensure you are not prejudiced (for example, in your employment) because you have made the claims and, where necessary, for WVA to take positive action to protect you.

This Policy does not replace WVA's other policies and procedures on conduct and grievance. Rather it is intended to complement them and offer an alternative channel for you to report suspected Improper Conduct.

This Policy is part of our fraud and corruption control strategy as documented in the World Vision Fraud and Corruption Control Plan.

Who the Policy applies to:

		Applicable?
Our current and former Board members (any person who is a member of our Board of Directors)		Yes
Our current and former employees: (Including from the broader World Vision Partnership without limitation)	Permanent	Yes
	Casual	Yes
	Fixed term contract employees	Yes
	Secondees	Yes
Current and former Volunteers		Yes
Current or former agency staff (e.g. temporary staff assigned by an agency to WVA)		Yes

Current or former Consultants*, whether individuals or organisations (eg. evaluators)	Yes
Suppliers of services or goods to us, whether paid or unpaid and whether individuals or organisations* (eg. print and mailhouse service providers, professional advisors)	Yes
Other: Relatives and dependants of any of the above, or of their spouses respectively (excluding partner organisations and supporters).	Yes

*Also includes the people who work for them including any of their board members, employees, consultants, etc.

Authority and Responsibility for the Policy and the related Standards, Procedures & Guidelines:

The following table sets out, for the four actions listed, those persons:

- with the responsibility to *recommend* the action (including to report about an incident in the case of incidents);
- who are to be *consulted* about the action;
- who have the authority to *decide* (including approve) the action; and
- with the responsibility and authority to *perform* (which means taking all actions necessary) for the action overall.

Actions:	Implementing the Policy and the related standards, procedures and guidelines:	Amending the Policy:	Amending the related standards, procedures and guidelines:	Responding to and dealing with incidents (including non-compliance):
Recommend	Not applicable	Anyone	Anyone	See 3 and Table A below
Consult	Head of Risk Chief, People & Culture	Head of Risk Chief, People & Culture, Company Secretary*	Head of Risk Chief, People & Culture, Company Secretary*	See policy below
Decide*	Head of Risk Chief, People & Culture	Board* (through Company Secretary)	Board* (through Company Secretary)	See 3 and Table A below
Perform	Head of Risk Chief, People & Culture	Head of Risk	Head of Risk	See 3 and Table A below

* Where the Policy is a Board policy, any amendments to the Policy must be considered and approved by the Board. Please liaise with the Company Secretary in relation to the process to be taken for this.

The Policy:

I. Definitions

For this Policy:

“Eligible Recipient” means any of the persons to whom a discloser of Improper Conduct may be made as set out in Table A.

“Eligible Whistleblower” mean an individual who is a current or former:

- (a) officer or employee of WVA;
- (b) supplier of services or goods to WVA (whether paid or unpaid), including their employees (e.g. contractors, consultants, service providers and business partners); or
- (c) a relative, dependant or spouse of any of the above.

“Emergency Disclosure” means disclosure of Improper Conduct to a journalist or parliamentarian in the following emergency circumstances:

- a) you have previously made a disclosure of the information to the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulatory Authority (**APRA**) or a prescribed Commonwealth authority*; and
- b) you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- c) before making the emergency disclosure, you have given written notice to the entity to whom you made the disclosure under this clause that:
 - i) includes sufficient information to identify the disclosure you previously made to that authority; and
 - ii) states that you intend to make an emergency disclosure; and
 - iii) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

* as at the date of this policy, no such Commonwealth body has been prescribed by regulation

“HR Related Grievances” means any matter related to your current or former employment by WVA which tend to have implications for you personally, but does not have significant implications for WVA or relate to Improper Conduct.

Examples of HR Related Grievances include, but are not limited to:

- (a) an interpersonal conflict between you and another employee;
- (a) a decision relating to your engagement, transfer or promotion; and
- (b) a decision to suspend or terminate your employment, or otherwise to discipline you.

“Improper Conduct” in relation to WVA, its officers or employees, includes conduct which is:

- illegal, dishonest, fraudulent or corrupt;
- negligent, a default, a breach of trust or breach of duty;
- unethical, such as dishonestly altering WVA’s organisational records, engaging in questionable accounting practices or receiving money or gifts in return for favourable

treatment or wilfully breaching our Code of Conduct (including bullying and harassment);

- a significant or considerable misuse or mismanagement of WVA’s resources;
- potentially damaging to WVA or our personnel, such as unsafe work practices;
- may cause financial loss to WVA or damage our reputation or be otherwise detrimental to our interests;
- a breach of relevant legislation;
- ‘misconduct’ in relation to a relevant entity;
- serious misconduct or impropriety of any other kind;
- an offence against any of the Corporations Act 2001 (Cth), ASIC Act 2001 (Cth), Banking Act 1959 (Cth), Financial Sector (Collection of Data) Act 2001 (Cth), Insurance Act 1973 (Cth), Life Insurance Act 1995 (Cth), National Consumer Credit Protection Act 2009 (Cth), Superannuation Industry (Supervision) Act 1993 (Cth), the Taxation Administration Act 1953 (Cth) or an instrument made under any of these Acts;
- an offence under any Commonwealth law, punishable by at least 12 months of imprisonment;
- a danger to the public or the financial system;
- prescribed by the Corporations Regulations 2001 (Cth); or
- an improper state of affairs or circumstances.

“Non-WVA Persons” means any person or entity who is an Eligible Whistleblower but excludes WVA Persons.

“Other Recipients” means any of the Australian Federal Police, a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of Whistleblower legislation, the Commissioner of Taxation if your report concerns tax matters, ASIC or APRA if your report does not concern tax matters, or a person or body prescribed by regulations.

“Public Interest Disclosure” means a disclosure of Improper Conduct to a journalist or parliamentarian if the following circumstances apply:

- a) at least 90 days have passed since the you made the disclosure to ASIC, APRA or another prescribed Commonwealth authority; and
- b) you do not have reasonable grounds to believe that action is being, or has been taken, in relation to your disclosure; and
- c) you have reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- d) before making the public interest disclosure, you have given written notice to authority in paragraph (a) above to whom you made the disclosure that:
 - i) includes sufficient information to identify the disclosure you previously made to that authority; and
 - ii) states that you intend to make a public interest disclosure.

“you” means any Eligible Whistleblower.

“Whistleblower legislation” means the Corporations Act 2001 (Cth) or the Taxation Administration Act 1953 (Cth).

“WVA Persons” means any current members of the WVA Board, employees or volunteers.

2. **Conduct to which this Policy applies**

- 2.1 This policy applies only in relation to reports about Improper Conduct.

- 2.2 HR Related Grievances are not covered by this Policy and they generally do not qualify for protection under Whistleblower legislation. They are addressed in WVA's Resolving Issues Policy and other legislation.
- 2.3 However, an HR Related Grievance may still qualify for protection under this Policy in certain circumstances. For example:
- a) it includes information about Improper Conduct, or forms part of a disclosure which also includes Improper Conduct;
 - b) the disclosure is that you have suffered, or have been threatened with, detrimental treatment for making a disclosure of Improper Conduct; or
 - c) you made the disclosure to a legal practitioner for the purposes of obtaining legal advice about the operation of the Whistleblower legislation.

3. Reporting Improper Conduct

- 3.1 If you are a WVA Person and have reasonable grounds to suspect that any person to whom this Policy applies has engaged, or will engage or is engaging in Improper Conduct, you must report your claims to a relevant Eligible Recipient or an Other Recipient.

If you are a Non-WVA Person and have reasonable grounds to suspect that any person to whom this Policy applies has engaged, or will engage or is engaging in Improper Conduct, you are encouraged to report your claims to the relevant Eligible Recipient or an Other Recipient.

- 3.2 WVA would like to identify and address wrongdoing as early as possible. We therefore encourage Eligible Whistleblowers to disclose Improper Conduct to one of the Eligible Recipients set out in Table A.
- 3.3 Your claims may be investigated by Internal Audit or another appropriate investigation mechanism under the approval and/or oversight of WVA's Head of Risk or, for allegations of a more serious nature, under the approval and/or oversight of the Chair of the Audit and Risk Committee. Further information about the investigation process is below in sections 4 to 7.
- 3.4 Eligible Whistleblowers must make a disclosure directly to one of the Eligible Recipients referred to in Table A to qualify for protection as a whistleblower under this Policy and under Australian law. Therefore, you will qualify for protection as a whistleblower under Whistleblower legislation in relation to WVA only if you:
- (a) disclose Improper Conduct to an Eligible Recipient;
 - (b) disclose information to a legal practitioner for the purposes of obtaining legal advice about the operation of the Whistleblower legislation; or
 - (c) make an Emergency disclosure or Public Interest Disclosure.

Disclosures about matters other than alleged Improper Conduct do not qualify for protection under Whistleblower legislation but may be protected under other legislation.

- 3.5 If you make a report where you do not have reasonable grounds to suspect that there has been Improper Conduct or knowingly make a false report, you may engage in serious misconduct. If it is discovered that you (as the informant) have used this Policy inappropriately you may then be subject to disciplinary action which may include dismissal.

TABLE A: Eligible Recipients: to whom you should disclose your claim of Improper Conduct			
1.	Where the claim concerns <u>alleged physical or sexual abuse of a child</u> then in all circumstances this should be reported directly to the Safeguarding Lead/Focal Point or Your-Call, AND the relevant Police authorities. Please refer to WVA's Child and Adult Safeguarding Policy.		
2.	<table border="1"> <tr> <td>Your-Call</td> <td> <ul style="list-style-type: none"> • Your-Call is an independent and external service which is authorised to receive whistleblowing reports in relation to WVA. • All reports received by Your-Call are reported to WVA's Head of Risk, or where the allegation pertain to WVA's Head of Risk then to the Chief Financial Officer, in accordance with this Policy. • Your-Call enables reports to be made anonymously and confidentially. • Your-Call reporting options include: <ul style="list-style-type: none"> ○ Website available 24/7: https://www.yourcall.com.au/report You will be required to enter World Vision Australia's unique identifier code WVA. ○ Telephone: 1300 790 228, available between 9am and 12am, recognised business days, AEST ○ If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228 ○ If you have difficulty speaking or understanding English, contact Your Call through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228. </td> </tr> </table>	Your-Call	<ul style="list-style-type: none"> • Your-Call is an independent and external service which is authorised to receive whistleblowing reports in relation to WVA. • All reports received by Your-Call are reported to WVA's Head of Risk, or where the allegation pertain to WVA's Head of Risk then to the Chief Financial Officer, in accordance with this Policy. • Your-Call enables reports to be made anonymously and confidentially. • Your-Call reporting options include: <ul style="list-style-type: none"> ○ Website available 24/7: https://www.yourcall.com.au/report You will be required to enter World Vision Australia's unique identifier code WVA. ○ Telephone: 1300 790 228, available between 9am and 12am, recognised business days, AEST ○ If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228 ○ If you have difficulty speaking or understanding English, contact Your Call through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.
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3.	<p>You can also report concerns about Improper Conduct to the following:</p> <ul style="list-style-type: none"> • Head of Risk • A member of the Executive Leadership Team of WVA • The Chair of the Audit and Risk Committee • A director or company secretary of WVA • Ernst & Young <p>See below for contact details</p>		

4.	<p>If you do not wish to raise your concern via any of the above methods, Eligible Whistleblowers may still qualify for protection under Australian law if they:</p> <ul style="list-style-type: none"> • Make a disclosure of Improper Conduct to an Other Recipient; • Make a disclosure of information to an external legal practitioner for the purposes of obtaining legal advice or representation about making a disclosure under this Policy (even if the external legal practitioner concludes that a disclosure does not concern Improper Conduct).
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Contact details may be obtained on the WVA intranet or the WVA website or from WVA or Ernst & Young by writing to:

World Vision Australia
1 Vision Drive
Burwood East VIC 3151

Ernst & Young
Level 23, 8 Exhibition Street
Melbourne VIC 3000

If you wish to obtain additional information before making a disclosure, please contact Your-Call, WVA's Head of Risk or an independent legal advisor.

4. **Protection of informant's identity**

- 4.1 WVA is committed to protecting, and is obligated by law to protect, the confidentiality or anonymity of your identity or information which might identify you, where you make a disclosure of Improper Conduct in the manner set out in paragraphs 3.1 or 3.2. If you make a disclosure under paragraphs 3.1 or 3.2, you may be entitled to statutory protections as a whistleblower under the Whistleblower legislation. Anonymous reports of Improper Conduct will still be protected under the Whistleblower legislation and the statutory protections apply to you even where your disclosure turns out to be incorrect.
- 4.2 You need not disclose your name when you report any Improper Conduct. You can choose to remain anonymous during the course of any investigation into the report of Improper Conduct and after it is finalised. However, WVA may not be able to undertake a comprehensive investigation if you have not provided all relevant information that supports your claim or we are not able to contact you.
- 4.3 If you choose to reveal your identity to any Eligible Recipient, then that person may ask for your consent to confidentially disclose information about the matter you have raised and your identity to another person for the purposes of investigating the matter you have reported.
- 4.4 You may decline to pass on your identity to any Eligible Recipient, in which case the information you disclose (but not your identity) may be disclosed to an investigator for the purposes of investigating the Improper Conduct, but all reasonable steps will be taken to ensure that any information which might identify you remains confidential.
- 4.5 WVA may reveal your identity to any Other Recipient if reasonably necessary regardless of whether you agree to this or not.

5. **Protection of informant**

- 5.1 WVA is committed to protecting you (as the informant) if you have made a disclosure of Improper Conduct under paragraphs 3.1 or 3.2.

- 5.2 The investigator will take all reasonable steps to ensure that you are treated fairly during and after the claims are investigated.
- 5.3 Retaliatory action or threats of retaliatory action against you (as the informant), even if you are implicated in the suspected Improper Conduct will not be tolerated and will constitute serious misconduct. At law, you must not be personally subject to any actual detriment or threats to cause detriment or disadvantage by having made the report including, but not limited to, by:
- (a) dismissal;
 - (b) demotion;
 - (c) any form of harassment;
 - (d) discrimination; or
 - (e) current or future bias.

If, however, you are implicated in the Improper Conduct that you (as the informant) have reported, while no retaliatory action may be taken or threatened against you, you may nevertheless be held accountable for your involvement in the Improper Conduct; the fact that you have reported the Improper Conduct may be a mitigating factor when disciplinary or other action against you is considered.

- 5.4 If you (as the informant) believe retaliatory action has occurred or is threatened against you, you may report this to the Chair of our Board or the Chair of the Audit and Risk Committee of our Board. If you are not confident that this can be dealt with through WVA's processes then you may report this through WVI's independent hotline as per Table A above.
- 5.5 Under Whistleblower legislation, you (as the informant):
- (a) may be entitled to seek compensation and other remedies through the courts (if you have suffered loss due to the disclosure); and
 - (b) are protected, in respect of your disclosure, from civil, criminal and administrative liability (unless you have engaged in the Improper Conduct).

These protections apply irrespective of whether you made the report to any Eligible Recipient or any Other Recipient, or whether you made a Public Interest Disclosure or an Emergency Disclosure.

6. **Support for persons being investigated**

- 6.1 WVA recognises that each person against whom a claim of Improper Conduct is made (**person being investigated**) must also be supported and the investigator will take reasonable steps to ensure that they are treated fairly during and after the claims are investigated.
- 6.2 In addition to other measures set out in this policy, WVA will provide support to a person being investigated where the allegations contained in a report are not substantiated.

7. **Investigation and Reports**

- 7.1 Within 3 business days you will receive a formal acknowledgement of your claim of Improper Conduct if you have chosen not to be anonymous. Your disclosure may trigger an investigation as set out below.
- 7.2 A claim of Improper Conduct reported to an Eligible Recipient may trigger an investigation. However, for a claim to be comprehensively investigated, it must include enough information to for us to do so.
- 7.3 The investigator of the claims which you (as the informant) have reported will, within a reasonable period of time after receiving your disclosure, decide if an investigation is required

after properly investigating all the claims with the objective of locating and verifying evidence of the claims you have made.

7.4 During the investigation, the investigator must:

- (a) act fairly and independently in investigating all the claims which have been reported. This means that their decisions and actions must be independent from all management and each team concerned, you (as the informant), each person being investigated and any other person participating in the investigation (for example, a witness);
- (b) utilise an investigation method which is flexible and fit for purpose taking into account the claims and the information available;
- (c) determine the resources to be allocated to the investigation and may seek independent financial, legal or operational advice as necessary;
- (d) conduct the investigation in as timely a manner as the circumstances allow;
- (e) as appropriate in the circumstances, provide you with updates and feedback on the expected timeframes of the investigation;
- (f) communicate with you (as the informant), each person being investigated and any other person participating in the investigation clearly and unambiguously;
- (g) take all appropriate procedural steps and maintain an audit trail relating to investigation activities and document evidence found and critical decisions made during the course of the investigation; and
- (h) where relevant and appropriate, keep the Head of Risk and the Chief, People & Culture informed of the progress of the investigation.

7.5 The investigator must take all reasonable steps to safeguard the confidentiality and privacy of you (as the informant), and each person being investigated and any other person participating in the investigation.

7.6 The investigator must take all reasonable steps to safeguard the confidentiality of the information comprised in the report that you (as the informant) have made and which they have gathered in the course of the investigation.

7.7 Where and to the extent it is relevant and appropriate (taking into account confidentiality and privacy considerations), the Head of Risk or the Chief, People & Culture, the Chair of the Board, the Chair of the Audit and Risk Committee or other relevant party – will keep you (as the informant) and each person being investigated informed of the outcomes of the investigation.

7.8 If your claim has not been substantiated, an explanation will be provided to you, subject to relevant privacy and confidentiality considerations.

8. **Access to and Training in relation to this Policy**

8.1 This Policy is accessible on the WVA website.

8.2 Training on this Policy will be given to new employees upon induction, to all current employees following material updates to this policy, and on a regular basis thereafter.

8.3 Training will be provided to all Eligible Recipients on the identification and treatment of whistleblower reports:

- (a) upon appointment to that role, and
- (b) thereafter on an annual basis.

9. Reporting of Protected Disclosures

- 9.1 Information about protected disclosures on material or significant matters, the outcomes of those investigations, as well as reporting trends on all disclosures, will be provided to the Audit and Risk Committee of the Board. Unless consent is provided by the Eligible Whistleblower, reporting will be in a way which preserves the anonymity of the Eligible Whistleblower.

Standards, Procedures & Guidelines related to the Policy:

- See Appendix A.
- World Vision Fraud and Corruption Control Plan – available from Head of Risk.
- Australian Standard: Whistleblower protection programs for entities (AS 8004-2003)

Tools related to the Policy:

Nil

Related Policies:

Code of Conduct

Policy Revision History

Revision History:				
<i>Revision Date:</i>	<i>Revision no:</i>	<i>Summary description of revision(s) made:</i>	<i>Section(s) changed:</i>	<i>Approved by:</i>
March 2015		Policy re-written as part of overall organisational policies review per Audit Committee in 2014. Policy also modernised and renamed as "Protected Disclosure Policy".	All	-
January 2016		Updates to position changes following Operating Model implementation by Company Secretary	All	-
September 2017		General updates to maintain the two-yearly update cycle	All	Board
April 2019		Reflects a review by ACFID (as part of their comprehensive Safeguarding review) of the policy in October 2018, and then recent changes to Australian legislation in 2019 - as well as general updates.	All	Board
November 2019		Reflects ASIC Regulatory Guide 270 released on 13 November 2019.	Eligible whistleblowers, updated disclosure escalation, public interest disclosures,	Board

			emergency disclosures	
March 2019		External legal review by Corrs Chambers Westgarth	All except sections 5 & 6 and Appendix. Addition of external service.	Board

Appendix A - Standards, Procedures & Guidelines related to the Policy:

Procedures for the investigator of claims:

1. Steps to support each person being investigated

- 1.1 The investigator must ensure that each person being investigated:
 - (a) is informed of the substance of the claims made by the informant;
 - (b) is given reasonable opportunity to address the claims; and
 - (c) is informed of any adverse findings about them that the investigator may make.
- 1.2 The investigator must also ensure that their report at the end of the investigation contains the relevant responses to the claims which have been provided by each person who has been investigated.

2. Steps to safeguard the confidentiality and privacy of the informant, each person being investigated and any person participating in the investigation

The investigator must:

- (a) keep confidential and only disclose on a need-to-know basis (particularly where the investigation results in a claim not being substantiated):
 - (i) the fact that the investigation is or has been carried out;
 - (ii) the findings of the investigation; and
 - (iii) any information which may identify the informant, each person being investigated or who participates in the investigation (including ensuring that the investigator's report does not contain such information); and
 - (b) take legal advice if the suspected Improper Conduct relates to a breach of laws.
3. **Steps to safeguard the confidentiality of the information comprised in the report that the informant has made and which are gathered in the course of the investigation**

The investigator must ensure that all documents and other media containing information provided by the informant and others will be stored, as the investigation progresses and after it concludes, in a confidential electronic or paper filing system (clearly marked as containing confidential "protected disclosure" information) which is appropriately secured and restricted to be accessed only:

- (a) by the investigator or others on a strict need-to-know basis for the purposes of the investigation; and
- (b) if required by law or for the purposes of obtaining legal advice.