

**TITLE: PROTECTED DISCLOSURE (WHISTLEBLOWER) POLICY**

APPROVED BY:	Board		
POLICY OWNER:	Chief Financial Officer	POLICY DELEGATE:	Shannan Scott, Head of Risk
VERSION #:	Version 1.10	EFFECTIVE DATE:	February 2010
LAST REVIEW DATE:	January 2024	NEXT REVIEW DATE:	January 2027
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ASSOCIATED WVI POLICY:	WVI Management Policy - Integrity & Protection Hotline (Whistleblower)		

**PURPOSE**

The purpose of this document is to outline and define World Vision Australia’s (WVA) policy regarding the investigation of confidentially reported allegations of “Improper Conduct” by World Vision Australia, its employees, or its representatives. This Policy sets out the types of things you must report and the way in which you must report them, to ensure you receive the whistleblower protections that Australian law provides.

**WHO?**

This policy applies to any person who is employed by or who represents WVA. For the purposes of this policy these people are defined as **WVA employees** and **Eligible Whistleblowers**

**WHAT YOU NEED TO KNOW**

1. Australia has **Protected Disclosure (Whistleblower) laws** to protect employees and other people if they suspect ‘Improper Conduct’ within an organisation and want to report it.
2. For a disclosure to be protected under whistleblower laws and the WVA Whistleblower program it must:
  - relate to **‘Improper Conduct’**
  - be reported to an ‘Eligible Recipient’ or ‘Other Recipient’
 as defined in the Policy Definitions table on page 4.
3. If you have **reasonable grounds** to suspect that WVA employee(s); director(s) or other third parties working with / representing WVA are, or might be involved in improper conduct, you must report it. Protections still will apply even if your report turns out to be incorrect.
4. You do not need to disclose your name when you report any Improper Conduct. You can choose to **remain anonymous** during any investigation into the report of Improper Conduct and after it is finalised.
5. Information about protected disclosures on material or significant matters, the outcome of those investigations, as well as **reporting** trends on all disclosures will be provided to the Audit & Risk Committee of the Board. Reporting will be in a way that preserves the anonymity of the ‘Eligible Whistleblower’.
6. If you would like additional information before making a Protected Disclosure, you can contact the Head of Risk.
7. The WVA Protected Disclosure (Whistleblower) Policy is available to all employees on The Hub. It is also available on the World Vision Australia website.

**WHAT YOU NEED TO DO**

1. If you have reasonable grounds to suspect WVA of ‘Improper Conduct’, make a protected disclosure report to a WVA ‘Eligible Recipient’ or ‘Other Recipient’.
2. You can do this by completing the **WVA Protected Disclosure (Whistleblower) Report**
3. Review the **Policy Statement** section of this policy to the protections that will apply to you if you lodge a whistleblower report or if you are the subject of a whistleblower investigation.
4. Review our **Protected Disclosure (Whistleblower) process** if you would like more information about WVA’s whistleblower program.
5. Review the **WVA Protected Disclosure (Whistleblower) Investigation Procedures** if you would like more information about how investigations into reports on Improper Conduct will be managed.
6. Where the claim concerns **alleged physical or sexual abuse of a child or vulnerable adult, or grooming**, then in all circumstances this **must 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.
7. **Complete training** on this policy.
  - For all new employees this will be at Induction and on a regular basis thereafter, including as a result of material changes to the policy.
  - For Eligible Recipients, this will be upon appointment into that role, and on an annual basis thereafter.

## POLICY STATEMENTS

### Protection of the Eligible Whistleblowers Identity

1. WVA is committed to and is obliged by law to protect the confidentiality or anonymity of the identity or information which may identify an Eligible Whistleblower.
2. You do not need to provide your name when you make a Protected Disclosure. You can choose to remain anonymous during any investigation into your report and after it is finalised, and you can refuse to answer questions you feel may reveal your identity. However, WVA may not be able to undertake a comprehensive investigation if you have not provided all relevant information that supports your report, or we are unable to contact you.
3. If you choose to reveal your identity to any Eligible Recipient, then that person may ask for your consent to confidentiality disclose information about the matter you have raised and your identity to another person(s) for the purposes of investigating the matter you have reported.
4. The information you disclose (but not your identity) may be disclosed to an investigator, with or without your consent, for the purposes of investigating your report, but all reasonable steps will be taken to ensure that any information which might identify you remains confidential.
5. WVA may reveal your identity to any Other Recipient if reasonably necessary regardless of whether you have agreed to this.

### Protection of the Eligible Whistleblower

6. WVA is committed to protecting you if you make a Protected Disclosure.
7. The investigator will take all reasonable steps to ensure that you are treated fairly during and after the claims are investigated.
8. Retaliatory action, or threats of retaliatory action against you, even if you are implicated in the suspected Improper Conduct will not be tolerated and will constitute serious misconduct. Retaliatory action may include, but is not limited to:
  - dismissal
  - demotion
  - any form of harassment
  - discrimination
  - current or future bias.

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

9. If you 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 this can be dealt with through WVA's internal processes, then you may report this through WVA's independent whistleblower service (YourCall) or through WVI's independent hotline.
10. WVA will also provide practical supports based on the circumstances of the disclosure and investigation. These may include: access to support services such as counselling or legal services; change in reporting lines, reassignment or relocation of other employees involved in the conduct reported.
11. Under Whistleblower laws, you:
  - May be entitled to seek compensation and other remedies through the courts (if you have suffered loss due to the disclosure) and
  - Are protected, in respect of your disclosure, from civil, criminal and administrative liability (unless you have engaged in 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.

12. If you believe you have suffered detriment because of your disclosure, you may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO,

### Support for persons being investigated

13. 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.
14. WVA will provide support to a person being investigated where the allegations contained in the report are not substantiated.

## Investigation and reports

15. Within 3 business days you will receive a formal acknowledgement of your claim of Improper Conduct if you have chosen not to be anonymous.
16. Your disclosure may trigger an investigation. However, for a claim to be comprehensively investigated, it must include enough information for us to do so.
17. 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 more serious allegations, under the approval and/or oversight of the Chair of the Audit & Risk Committee.
18. The investigator must take all reasonable steps to safeguard the confidentiality and privacy of the Eligible Whistleblower, each person being investigated and any other person participating in the investigation (for example a witness).
19. The investigator must take all reasonable steps to safeguard the confidentiality of the information comprised in the disclosure and which they have gathered during the investigation.
20. Where appropriate, the investigator or other relevant party will provide the Eligible Whistleblower with regular updates, if they can be contacted (including through anonymous channels) and will keep each person being investigated informed of the outcomes of the investigation. The frequency of updates may vary depending on the nature of the disclosure. If a claim is not substantiated, an explanation will be provided to the Eligible Whistleblower, subject to relevant privacy and confidentiality considerations.

## POLICY BREACHES

WVA is committed to acting quickly and appropriately to address any breaches of this policy. Employees in breach of this policy may be subject to WVA's disciplinary process and procedures.

Breaches of this policy can be reported via:

- By raising with your immediate or any other Manager/Chief within WVA
- By raising with WVA's Head of Risk.
- Board members may raise matters with the Board Chair or Company Secretary.

If it is discovered that you have used this Policy inappropriately to make a false report of Improper Conduct, or a report where you do not have reasonable grounds to suspect Improper Conduct, you will be in breach of this Policy. You may then be subject to disciplinary action which may include dismissal.

## POLICY DEFINITIONS

ITEM	DEFINITION
<b>Eligible Recipient</b>	<p>Any of the persons to whom a disclosure of Improper Conduct may be made, as set out below:</p> <ul style="list-style-type: none"> <li>• Your-Call: independent and external service which is authorised to receive whistleblowing reports in relation to WVA confidentially and anonymously. The Your-Call services runs 24/7, 365 days per year.</li> <li>• Head of Risk</li> <li>• a member of the Executive Leadership Team of WVA</li> <li>• the Chair of the Audit and Risk Committee</li> <li>• a director or company secretary of WVA</li> <li>• Ernst &amp; Young (WVA's Internal Auditor)</li> </ul> <p>Contact information for Eligible Recipients is not included in either our internal or external facing Protected Disclosure Forms. These forms are set-up to submit directly to the relevant Eligible Recipients email address.</p>
<b>Eligible Whistleblower</b>	<p>An individual who is a current or former:</p> <ul style="list-style-type: none"> <li>• officer or employee of WVA</li> <li>• supplier or services or goods to WVA (whether paid or unpaid), including their employees (e.g. contractors, consultants, service providers, associates or business partners)</li> <li>• a relative, dependant or spouse of any of the above</li> </ul>
<b>Emergency Disclosure</b>	<p>means disclosure of Improper Conduct to a journalist or parliamentarian in the following emergency circumstances:</p> <ul style="list-style-type: none"> <li>• you have previously made a disclosure of the information to the Australian Securities and Investments Commission (ASIC – the regulatory body enforcing the Corporations Act, from which the Whistleblower protections stem); and</li> <li>• you have reasonable grounds to believe that the information concerns substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and</li> </ul>

	<ul style="list-style-type: none"> <li>before making the emergency disclosure, you have given written notice to the entity to whom you are making the disclosure that: <ul style="list-style-type: none"> <li>includes sufficient information to identify the disclosure you previously made to that authority;</li> <li>states that you intend to make an emergency disclosure; and</li> <li>the extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the journalist or parliamentarian of the substantial and imminent danger.</li> </ul> </li> </ul> <p>You should contact an independent legal adviser before making an emergency disclosure.</p>
<b>Personal work-related Grievances<sup>1</sup></b>	<p>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. These issues are managed through P&amp;C policies (ie Fair Treatment Policy) and processes.</p> <p>Examples of Personal work-related Grievances include, but are not limited to:</p> <ul style="list-style-type: none"> <li>an interpersonal conflict between you and another employee</li> <li>a decision relating to your engagement, transfer or promotion</li> <li>a decision to suspend or terminate your employment, or otherwise discipline you</li> </ul> <p>A Personal work-related Grievance may qualify for whistleblower protections under this policy only in certain circumstances. For example:</p> <ul style="list-style-type: none"> <li>it includes information about Improper Conduct, or forms part of a disclosure which includes Improper Conduct</li> <li>the disclosure is that you have suffered, or have been threatened with, detrimental treatment for making a disclosure of Improper Conduct</li> <li>you made the disclosure to a legal practitioner for the purposes of obtaining legal advice about the operation of the Whistleblower legislation</li> </ul>
<b>Improper Conduct</b>	<p>in relation to WVA, its officers or employees, includes conduct which is:</p> <ul style="list-style-type: none"> <li>illegal, dishonest, fraudulent or corrupt</li> <li>negligent, a default, a breach of trust or breach of duty</li> <li>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)</li> <li>a significant or considerable misuse or mismanagement of WVA’s resources</li> <li>potentially damaging to WVA or our personnel, such as unsafe work practices</li> <li>may cause financial loss to WVA or damage our reputation or be otherwise detrimental to our interests</li> <li>a breach of relevant legislation</li> <li>‘misconduct’ in relation to a relevant entity</li> <li>serious misconduct or impropriety of any other kind</li> <li>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</li> <li>an offence under any Commonwealth law, punishable by at least 12 months of imprisonment</li> <li>a danger to the public or the financial system</li> <li>prescribed by the Corporations Regulations 2001 (Cth)</li> <li>an improper state of affairs or circumstances.</li> </ul> <p><i>Note: conduct does not need to be a contravention of a particular law to be considered ‘Improper Conduct’</i></p>
<b>Other Recipients</b>	<p>means any of the Australian Federal Police, a legal practitioner for the purposes 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, the recipient of an Emergency Disclosure or a body or person prescribed by regulations.</p>
<b>Public Interest Disclosure</b>	<p>means a disclosure of Improper Conduct to a journalist or parliamentarian if the following circumstances apply:</p> <ul style="list-style-type: none"> <li>at least 90 days have passed since the you made the disclosure to ASIC, APRA or another prescribed Commonwealth authority; and</li> <li>you do not have reasonable grounds to believe that action is being, or has been taken, in relation to your disclosure; and</li> </ul>

<sup>1</sup> As defined by ASIC in *Regulatory Guide 270 – Whistleblower Policies*, November 2019.

	<ul style="list-style-type: none"> <li>• you have reasonable grounds to believe that making a further disclosure of the information is in the public interest; and</li> <li>• before making the public interest disclosure, you have given written notice to an authority noted above to whom you made the disclosure that: <ul style="list-style-type: none"> <li>○ includes sufficient information to identify the disclosure you previously made to that authority; and</li> <li>○ states that you intend to make a public interest disclosure.</li> </ul> </li> </ul> <p>You should contact an independent legal adviser before making a public interest disclosure.</p>
<b>Serious allegation</b>	<p>means an allegation that, under our Enterprise Risk &amp; Compliance Management Guideline would pose an ‘Extreme Risk’ to WVA. This would include:</p> <ul style="list-style-type: none"> <li>• extreme or long-lasting negative impact on operations, objectives, capabilities and outcomes.</li> <li>• significant physical or psychological harm to more than one child, vulnerable person or member of staff</li> <li>• loss of more than 30% of annual budget (project, office or organisational as applicable)</li> <li>• significant operational governance or compliance event with Partnership-wide impacts.</li> <li>• significant international public and media attention.</li> </ul>
<b>You</b>	means any Eligible Whistleblower or Eligible Recipient
<b>Whistleblower Legislation</b>	Means the Corporations Act 2001 (Cth) or the Taxation Administration Act 1953 (Cth)
<b>WVA Employee</b>	Any person that is temporary or permanent, casual, part-time, full-time, volunteer, contractor or from an agency or member of the Board in WVA.

## POLICY REVISION HISTORY

REVISION DATE	SUMMARY DESCRIPTION OF REVISION	SECTION(S) CHANGED
March 2015	Policy re-written as part of overall organisational policies review per Audit Committee in 2014. Policy 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 two-yearly update cycle	All
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
November 2019	Reflects ASIC Regulatory Guide 270 released on 13 November 2019	Eligible Whistleblowers, updated disclosure escalation, public interest disclosures, emergency disclosures
March 2020	External legal review by Corrs Chambers Westgarth	All except ‘Support for Persons Being Investigated’, ‘Investigations and Reports’ and Appendix A – Standards, Procedures & Guidelines Related to the Policy
January 2021	Removed the word ‘directly’ in relation to Policy Statement 4.	Policy Statement 4
February 2021	Added the words ‘or grooming’ in relation to referring concerns to the police	Need to Do, Point 5.
May 2023	Moved policy to new template. Updated ‘Next Review Date’ to January 2024 to align with 3 yearly review cycle.	All
January 2024	Streamlined policy wording to align with short-version policy template based on Need to Know, Need to Do and key policy statements. Removed “Appendix A – Standards, Procedures and Guidelines Related to the Policy” from the document and transferred to a ‘Protected Disclosure (Whistleblower) Procedures’ document which supports the policy.	All

	Operational aspects of the previous section 'Investigation and Reports' have also been removed to the Procedures document.	
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### SUPPORTING INFORMATION TO THIS POLICY

In addition to the information contained in this policy, several external references and resources that can be used or referenced in conjunction with this policy. These documents include (but are not limited to):

STANDARD/ INDUSTRY REFERENCE	SUMMARY OF WHAT THESE COVER
Corporations Act 2001 (Cth): Part 9.4AAA – Protection for Whistleblowers	Outlines the types of information disclosures that attract whistleblower protections under the Act; who can qualify as a whistleblower; who the disclosure of information should be made to; and the conditions in which such a disclosure must be made.
ASIC Regulatory Guide 270 – Whistleblower Policies	This guide is for entities that must have a whistleblower policy under the Corporations Act (e.g WVA). It gives guidance to help these entities establish a whistleblower policy that complies with their legal obligations. It also contains ASIC's good practice guidance on implementing and maintaining a whistleblower policy.

OTHER SUPPORTING DOCUMENT	SUMMARY OF WHAT THESE COVER
WVA Protected Disclosure (Whistleblower) Investigation Procedures	Explains the steps that will be taken by WVA as part of a Whistleblower investigation.
<a href="#">Report Improper Conduct (Whistleblowing)</a> page (Internal – Hub)	Explains how to report improper conduct as a whistleblower under this Policy.
<a href="#">WVA Whistleblower Report</a> page (Internal – Hub)	Automated form that allows an Eligible Whistleblower to report Improper Conduct to WVA's Eligible Recipients, including Your-Call.
<a href="#">WVA Protected Disclosure (Whistleblower) Reporting</a> page - external	Available from a 'To Report Misconduct' link on all pages of the WVA website, this page provides an overview of WVA's Whistleblowing Program and includes an automated form that allows an Eligible Whistleblower to report Improper Conduct to WVA's Eligible Recipients, including Your-Call.