

Whistleblower Policy

Introduction

The boards of ABM and AID recognise that any genuine commitment to detecting and preventing illegal, unethical and other undesirable conduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. This *Whistleblower Policy* provides such a mechanism for the reporting of such conduct.

Some whistleblower protections are mandated by legislation, including the Commonwealth *Corporations Act 2001* and the *Taxation Administration Act 1953* (Cth).

Purpose

The purpose of this Policy is to:

- i. Require ABM and AID *Staff* and *Volunteers* and encourage all other ABM and AID *Workplace Participants* (that is, *Responsible People* and *Third Parties*) as well as *Partners*, to report an issue if they have reasonable grounds to believe that ABM or AID or any ABM or AID *Workplace Participant* has breached AID's Code of Conduct, the ACFID Code of Conduct, ABM or AID Policies or the law.
- ii. Protect such individuals who, with reasonable grounds, report to an *Eligible Recipient*, *Wrongdoing* which they reasonably believe to be corrupt, illegal, or unethical on a confidential basis, in a safe environment, without fear of reprisal, dismissal or discriminatory treatment.
- iii. Guide ABM and AID in ensuring that matters of *Wrongdoing* and/or illegal and/or unethical behaviour are identified and dealt with appropriately.

Scope

Where an ABM/AID *Staff* member or *Volunteer* becomes aware of possible unlawful, unethical, or undesirable conduct or misconduct by ABM or AID or by any ABM or AID *Staff*, *Volunteer* or *Responsible Person*, that person has a responsibility to disclose the information. Others eligible for Whistleblower protections (but for whom disclosures under this policy are not mandatory) include *Responsible Persons*, anyone associated with ABM or AID, a relative or dependant of any of the above, or a dependant of the spouse of any of the above, or an individual as otherwise prescribed by the regulations.

Policy Commitments

- 1 ABM and AID will inform all their *Staff* and *Volunteers* that those who, with reasonable grounds, become aware of *Wrongdoing* by any ABM or AID *Personnel* have a responsibility to disclose that information to an *Eligible Recipient*¹, in line with ACFID Code of Conduct and ABM and AID organisational Code of Conduct obligations.
- 2 ABM and AID will inform their *Responsible Persons*, *Third Parties* and *Partners* that they are strongly encouraged to report an issue to an *Eligible Recipient* if they have reasonable grounds to believe any ABM or AID *Workplace Participant* has breached

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AID's Code of Conduct, the ACFID Code of Conduct, ABM or AID Policies and/or the law.

- 3 *Eligible Recipients* of a Whistleblower disclosure about ABM or AID will include, as relevant, a *Responsible Person* or senior manager of ABM or AID, a legal practitioner if seeking advice about Whistleblower protections, an auditor or member of the ABM-AID's audit team, an actuary of ABM or AID, a person that ABM or AID has authorised to receive a disclosure (this may be a person external to ABM and/or AID), ASIC, APRA, or a Commonwealth body nominated for this purpose in the regulations. (See also "Eligible Recipients" in the Definitions and Acronyms section of this Compendium).
- 4 ABM and AID will ensure the establishment of a fair, *Transparent*, timely and impartial investigative process.
- 5 ABM and AID will ensure *Confidentiality for Whistleblowers*, unless they expressly indicate in writing that they are willing to forego such protection.
- 6 ABM and AID will enable declarations under this policy to be made anonymously, should the Complainant wish.
- 7 ABM and AID will ensure appropriate protection for all *Whistleblowers*, their relatives or dependents, and others, including as required by law, including from reprisal or repercussions from ABM and AID arising from the disclosure of any alleged unacceptable conduct or wrongdoing, provided that the disclosure:
 - i. is based on reasonable grounds;
 - ii. is made to an Eligible Recipient;
 - iii. does not involve actions by the *Whistleblower* that are illegal or contrary to ABM's and AID's values; and
 - iv. is made in accordance with this policy.
- 8 Where the *Whistleblower* is a member of ABM or AID *Staff* or is a *Volunteer* and they disclose perceived *Wrongdoing* under this policy and provided their disclosure/s are made in line with #7 above, they will be protected from any adverse employment consequences.

Procedure

1. **Reporting Wrongdoing**

Whistleblowers may wish to discuss the matter informally with their direct manager first to determine whether an incident of *Wrongdoing* has occurred. This is an opportune time to clarify the incident, ask questions and become familiar with the process. At all times, discussions will remain *Confidential*. Where this is not appropriate, where the *Whistleblower* does not feel comfortable in doing so, or where the *Whistleblower* has previously done so and believes no action has been taken, the *Whistleblower* should contact the *Complaints Officer*, any senior member of the ABM or AID staff, any director of the ABM or AID board, or any external authority who is an Eligible Recipient of a disclosure (see Policy Commitment #3 above), to discuss the incident. For all such disclosures or discussions, made on reasonable grounds, *Whistleblower* protections will be enforced.

All ABM and AID *Staff and Responsible People* to whom a person discloses a suspected incident of *Wrongdoing* must treat such disclosures with *Confidentiality* to ensure the *Whistleblower* is protected from any harm.

When the *Wrongdoing* is formally disclosed, the *Complaints Officer* must formally document the disclosure, and this formal statement becomes the basis of the investigation. The statement must include names, dates, witnesses, and a full narrative of the incident in question. Any supporting documentation is vital to the investigation and should be attached to the report. The statement must then be signed off by the *Whistleblower* making the report, unless anonymity has been requested.

2. Reporting to an External Body

Whistleblowers are entitled by law to report an incidence of *Wrongdoing* to an external body. Such external bodies include a person or organisation contracted for that purpose by ABM or AID, ABM/AID's Auditor, the person's own lawyer, or an external authority such as the Australian Securities and Investment Commission (ASIC) or the Australian Prudential Regulation Authority (APRA).

3. Investigating Wrongdoing

All reports of *Wrongdoing* will be treated seriously and will be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims/allegations made by the *Whistleblower*.

Following a report of *Wrongdoing* the following process is to be followed.

The *Complaints Officer* (or, if the disclosure is about the Executive Director, the Chair of the relevant board) will review the formal statement and determine the appropriate manner of investigation and then inform the *Whistleblower*. The *Complaints Officer* is free to seek independent advice on the matter.

The *Complaints Officer* will decide whether they will investigate the *Wrongdoing* themselves, delegate to another person more appropriate, or form a committee of investigation.

The *Complaints Officer* will determine what resources are needed and secure access to those resources including the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts, or operational experts), or a completely external investigation process.

The *Complaints Officer* will prepare an Investigation Report and will inform the *Whistleblower* of the outcome.

4. Reporting of Investigation Findings and Response

Responses to *Whistleblowing* investigations, whether internal or external, will include addressing any unacceptable conduct and taking remedial action required to prevent any future occurrences of the same *Wrongdoing*. This may involve changes to ABM-AID's policies, the ABM-AID "Code of Conduct", or organisational structures. It may involve disciplinary action, including dismissal.

In the event of the ABM and AID Executive Director being the subject of an investigation or allegation, the Chair of the ABM or AID board (or the President of ABM, in the event the Chair is involved in the *Wrongdoing*) will receive the report and determine corrective

measures. Where issues of discipline arise, the response will be in line with the AID Code of Conduct, relevant board charter, and/or relevant Workplace Guidelines.

Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

5. Time Frame

Prompt action on a *Whistleblower* report is crucial and so the whole process of investigation, reporting and then response should, wherever possible, be completed within one calendar month or less from the date the report is received.

6. Whistleblower Anonymity

The identity of the *Whistleblower* will be kept strictly confidential during the investigation process unless:

- i. The person making the report consents to the disclosure.
- ii. The person making the report is involved in the *Wrongdoing*.
- iii. The person making the report discloses information about the allegation of *Wrongdoing* to anyone other than senior ABM/AID managers or *Responsible People*, or other relevant authority, or external body appointed for the purpose of an investigation.
- iv. The disclosure is required by law.
- v. The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety.
- vi. It is necessary to protect or enforce ABM's or AID's legal rights or interests.
- vii. It is necessary to defend any claims.

7. Whistleblower Protection

A *Whistleblower* who reported matters based on reasonable grounds and, provided he or she has not been involved in the *Wrongdoing* reported, will not be penalised or personally disadvantaged because they have reported a matter. Neither ABM nor AID will tolerate any instances of legitimate *Whistleblowers* being:

- i. dismissed;
- ii. demoted;
- iii. subjected to any form of harassment and persecution; or
- iv. discriminated against.

A *Whistleblower* who believes they, or their family, has been the victim of any of the above by reason of their status as a *Whistleblower*, should immediately report the matter to the *Complaints Officer*. Where an incident of this nature occurs, the AID Code of Conduct will apply. Any ABM or AID *Personnel* who are found to have dismissed, demoted, harassed, or discriminated against a *Whistleblower* by reason of their status as a *Whistleblower*, may be subjected to disciplinary measures. A *Whistleblower* who has been involved in the reported *Wrongdoing* may be provided with immunity or due consideration from ABM- or AID-initiated disciplinary proceedings, by agreement with ABM/AID. However, neither ABM nor AID has power to provide immunity from criminal prosecution.

8. Feedback and Communication with the Whistleblower

Where possible, if the identity of the *Whistleblower* is known, the *Whistleblower* will be kept informed of the outcome of the investigation of their report, subject to privacy and

confidentiality considerations. All *Whistleblowers* must maintain confidentiality of all such reports, and not disclose details to any person.

9. False Wrongdoing Reports

Where it is established during an investigation that the *Whistleblower* has not based their disclosure or claim on reasonable grounds, has not acted in good faith, or that they have made a false report of *Wrongdoing* (including where the allegation has been made maliciously, vexatiously or without any basis), then they will be subjected to disciplinary proceedings, which may include dismissal. Whilst not intending to discourage *Whistleblowers* from reporting matters of genuine concern, *Whistleblowers* must ensure as far as possible, that reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias of the *Whistleblower* is disclosed), and without material omission.

10. Document Retention and Confidentiality

All information, documents, records, and reports relating to the investigation of a reported *Wrongdoing* will be confidentially stored and retained in an appropriate and secure manner.

11. Reporting to the ABM and AID Boards

On commencement and completion of a Whistleblowing investigation, the ABM and AID Executive Director will report on the investigation to the ABM and AID boards, whilst maintaining confidentiality due to the *Whistleblower* and anonymity if requested.

Responsibilities for the Implementation of this Policy

ABM and AID boards will (through the Policy Committee)

- Ensure that this policy complies with current legislation
- Review this policy at least every five years
- Ensure that the organisations make genuine efforts to properly investigate any disclosures under this policy and that any *Whistleblowers* who report according to this policy are provided with the protections of this policy

ABM and AID's *Complaints Officer* will

- Receive any *Whistleblower* declarations in accordance with this policy
- Determine whether the declaration will be investigated internally or externally
- Submit a report on the investigation to the ABM and AID boards

ABM's and AID's Executive Director will

- Receive any reports of a *Whistleblower* investigation (unless he/she) is involved in the alleged *Wrongdoing*
- Report any investigations and their outcomes to the ABM and AID boards, whilst maintaining confidentiality due to the *Whistleblower* and anonymity if requested
- Be responsible for any organizational responses to a *Whistleblower* investigation, including ensuring recommended or required changes are made and any further training provided.

All ABM Staff and Volunteers will

- Disclose any wrongdoing under they become aware of, following the procedures in this policy
- Be afforded full *Whistleblower* protections, including protections against adverse employment consequences
- Not engage in any reprisals against *Whistleblowers*.

Related Standards, Policies and Procedures

ACFID Code of Conduct, especially compliance indicator 9.2.2.

DFAT Accreditation Guidelines, especially section A2.4.

ABM-AID Financial Wrongdoing Policy

ABM-AID Conflict of Interest Policy

ABM-AID Safeguarding Policy

ABM-AID Code of Conduct

ABM-AID Complaints Handling Policy

AID Workplace Guidelines

ABM-AID Grievance Procedure