

Policy Document

Whistleblower Policy

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Whistleblower Policy

Purpose

Barry Nilsson. (BN) is dedicated to conducting business with honesty, integrity and accountability, and is keen to encourage the reporting of information about illegal, unethical or improper conduct within the firm. This policy has been implemented to provide a safe environment where such concerns can be disclosed without fear of any punishment and with confidence that the whistleblower will be protected and supported.

Disclosures that meet the following criteria qualify for protection under the *Corporations Act 2001* (or the *Taxation Administration Act 1953* in relation to disclosure of tax affairs):

- the disclosure is made by an Eligible Whistleblower;
- the information disclosed is a Disclosable Matter; and
- the information is disclosed to an Eligible Recipient.

This policy sets out:

- who can make a disclosure as an Eligible Whistleblower;
- what constitutes a Disclosable Matter;
- how to make a disclosure including identifying who are Eligible Recipients;
- the protections that whistleblowers are entitled to; and
- how disclosures made by whistleblowers in accordance with this policy will be handled by BN.

All employees and officers of BN must comply with this policy.

Who can make a disclosure

Disclosures as an Eligible Whistleblower can be made by a current or former:

- officer (eg director) or employee of BN;
- supplier of goods or services to BN, or their current and former employees;
- associate of BN; or
- relative or dependant of an individual mentioned above.

Disclosable Matters

Any matter that a discloser has reasonable grounds to suspect is misconduct or an improper state of affairs or circumstances, which have occurred or are occurring, in relation to BN, should be reported as a Disclosable Matter in accordance with this policy.

It should be noted that Disclosable Matters include conduct that may not involve a contravention of a particular law. Examples of Disclosable Matters include, but are not limited to:

- illegal conduct at BN, including by an officer or employee of BN, such as theft, dealing in illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- financial, accounting, tax or audit irregularities;
- dishonest or unethical behaviour, including any behaviour which may result in a lawyer being struck off the roll of legal practitioners;
- failure to comply with, or breach of, legal or regulatory requirements;
- conduct that represents a serious danger to public safety; and
- engaging in, or threatening to engage in, detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or be planning to make, a disclosure under this policy.

Whilst disclosures are encouraged, and a discloser can still qualify for protection even if the disclosure turns out to be factually incorrect, making a deliberate false report is highly discouraged and will be treated seriously.

Disclosures solely relating to personal work-related grievances such as interpersonal conflicts and decisions about promotions, disciplinary action and employment conditions, are not Disclosable Matters. However, a personal work-related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (a mixed disclosure);
- BN has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- the discloser suffers from, or is threatened with, detriment for making a disclosure under this policy; or
- the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the *Corporations Act 2001* or the *Taxation Administration Act 1953*.

Disclosures that are not about Disclosable Matters do not qualify for protection under the *Corporations Act 2001* or the *Taxation Administration Act 1953*.

Making a disclosure

Eligible Recipients

BN encourages an Eligible Whistleblower, to raise any concerns they may have regarding a Disclosable Matter should they become aware of it. The disclosure can be made directly to any of the following Eligible Recipients:

- a Principal;
- a National Manager;
- the COO; or
- the Managing Director.

If you would like more information before deciding whether or not to make a disclosure, you can confidentially speak to any of the people listed above or a member of the People & Culture team.

How to make a disclosure

A disclosure can be made either verbally or in writing (either through the post or via email). The disclosure should describe the grounds and provide as much detail as possible of all the relevant facts, along with any supporting documentation.

Disclosures outside of business hours can be made by mobile to the COO, Andrew Price, who is also the firm's Disclosure Manager, on 0457 844 400.

Confidentiality

A person may choose to disclose information anonymously if they wish and the disclosure will still be protected. One way to do this is via an unidentifiable email address or by adopting a pseudonym. A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. Ideally the discloser will still maintain ongoing two-way communication with the BN, so the firm can ask follow-up questions or provide feedback. That said, a discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

In deciding whether or not to make a disclosure anonymously, it should be noted that BN may face difficulties investigating, internally addressing or correcting the disclosed misconduct unless the discloser provides some level of approval to disclose their information.

Protections for disclosers

The legal protections available to disclosers who qualify for protection as a whistleblower under the *Corporations Act 2001* and the *Taxation Administration Act 1953* include:

- identity protection/confidentiality;
- protection from detrimental acts or omissions;
- compensation and other remedies; and
- civil, criminal and administrative liability protection.

These protections apply not only to internal disclosures, but also to external disclosures covered later in this policy.

Identity protection/confidentiality

The identity of a discloser (or information that is likely to lead to their identity becoming known) must be kept confidential at all times, unless the discloser has consented. There are exceptions for disclosure made to:

- ASIC or the Australian Federal Police;
- a lawyer for the purpose of obtaining legal advice or legal representation in relation to the whistleblower provisions of the *Corporations Act 2001* or the *Taxation Administration Act 1953*; or
- the ATO if the disclosure concerns BN's tax affairs.

It is otherwise illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser, without consent. If a discloser believes that their confidentiality has been breached, they can lodge a complaint with the firm's Managing Director or with a regulator such as ASIC or the ATO for investigation.

Some mechanisms that BN may use to protect the confidentiality of a discloser's identity, depending on the individual circumstances, include:

- where possible, the discloser will be asked to identify any aspects of their disclosure that could inadvertently identify them;
- the discloser will be referred to in gender-neutral language;
- access to information relating to the disclosure will be limited to those directly involved in managing and investigating the disclosure;
- all paper and electronic documents and materials relating to the disclosure will be stored securely; and
- each person who is involved in handling and investigating the disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

It should be noted that a person can disclose the information contained in a disclosure with or without the discloser's consent if:

- the information does not include the discloser's identity;
- BN has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

Protection from detrimental acts or omissions

There are legal protections in place to ensure that whistleblowers aren't subjected to detrimental treatment as a result of the act of whistleblowing.

No one at BN can engage in conduct that causes or threatens detriment to a discloser (or another person), in relation to a disclosure, if:

- the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- the belief or suspicion is the reason, or part of the reason, for the conduct.

Detriment includes, but is not limited to, dismissal, discrimination, harassment, intimidation and alteration of position/duties.

Some mechanisms that BN may use to protect and support disclosers, depending on the individual circumstances, include:

- support services, including free counselling services through the firm's EAP or a support person within our People & Culture department;
- strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser; and
- if a discloser lodges a complaint in relation to detriment, that complaint can be investigated as an independent matter.

A discloser may seek independent advice or contact regulatory bodies such as ASIC or the ATO if they believe that they have suffered detriment as a result of the act of whistleblowing.

Compensation and other remedies

A discloser (or another person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- BN failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

An individual is encouraged to seek independent legal advice in this regard.

Civil, criminal and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- civil liability (e.g. for breach of an employment contract or duty of confidentiality);
- criminal liability (e.g. prosecution for unlawfully releasing information); and
- administrative liability (e.g. disciplinary action for making the disclosure).

These protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Support for disclosers

If a discloser requires support, then they can contact:

- a member of the firm's People & Culture team;
- the firm's EAP provider (Assure Programs); or
- other external support services as outlined in the firm's EAP Policy.

Handling & investigating disclosures

Investigating a disclosure

When a disclosure is made under this policy, then the person who receives the information will, as soon as practicable, provide it to the firm's Disclosure Manager (being the COO – Andrew Price). Prior to this, they must remove any information which identifies or may identify the discloser, unless the discloser has provided their consent to that disclosure.

The Disclosure Manager will determine whether:

- the disclosure qualifies for protection; and
- a formal, in-depth investigation is required.

In making these decisions, the Disclosure Manager may seek additional information from the discloser if that person has consented to being identified by them. An investigation may not be possible if the Disclosure Manager is not able to contact the discloser (for example, if a disclosure is made anonymously and the discloser has refused to provide, or has not provided, enough information and a means of contacting them).

If it is determined that an investigation into the disclosure is required, then the investigation process and timeframe will vary depending on the nature of the disclosure. The objective of an investigation is to determine whether there is enough evidence to substantiate the matters reported. The following will be considered by the Disclosure Manager:

- the nature and scope of the investigation;
- who will lead an internal investigation or whether an external investigation firm should be appointed;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the timeframe for the investigation.

The Disclosure Manager will ensure that a disclosure is treated seriously and that any investigation is conducted in a fair, prompt and impartial manner.

It should be noted that without the discloser's consent, BN cannot disclose information that is likely to lead to the identification of the discloser as part of its investigation process unless:

- the information does not include the discloser's identity;
- BN removes information relating to the discloser's identity or other information that is likely to lead to the identification of the discloser (e.g. the discloser's name, position title and other identifying details); and
- it is reasonably necessary for investigating the issues raised in the disclosure.

Keeping a discloser informed

If the discloser can be contacted, then the Disclosure Manager will acknowledge receipt of the disclosure and will provide regular updates. The frequency and timeframe of updates will vary depending on the nature of the disclosure.

Documenting, reporting and communication

The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure, however measures will be taken to store that information in a secure and confidential manner. Depending on the nature of the disclosure and the findings of an investigation, they may be reported to the Managing Director, the Advisory Committee and/or the Board, whilst preserving the confidentiality of the discloser as required. Unless the circumstances make it inappropriate to do so, the Disclosure Manager will inform the discloser of the investigation findings.

Ensuring fair treatment

BN will ensure the fair treatment of its employees or officers who are adversely implicated in a disclosure. The Disclosure Manager will determine the most appropriate time to inform the individual who is the subject of a disclosure about an investigation. Principles of natural justice and procedural fairness will be adopted so that the individual will be informed of the substance of any allegations and given a fair and reasonable opportunity to respond prior to any adverse findings being made. Additionally, in carrying out an investigation, details will only be provided to individuals who need to know the information for the proper investigation of the disclosure.

An officer or employee who is the subject of a disclosure may contact the following support services:

- a member of the firm's People & Culture team;
- the firm's EAP provider (Assure Programs); or
- other external support services as outlined in the firm's EAP Policy.

External disclosure

An internal disclosure of a Disclosable Matter to an Eligible Recipient is encouraged in the first instance, in order to provide the opportunity for BN to investigate and address any wrongdoing as early as possible. However, Australian whistleblower laws also protect some types of disclosure made to external parties, such as:

- legal representatives for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions of the *Corporations Act 2001* or the *Taxation Administration Act 1953*;
- regulatory bodies (eg. ASIC or the ATO);
- if the disclosure concerns BN's accounts, an auditor of the firm; and
- in the case of emergency and public interest disclosures, members of parliament or journalists.

Please note that there are strict criteria for making a public interest or emergency disclosure including that:

- a disclosure must have previously been made to ASIC or another regulatory body;
- written notice must be provided to the body to which the disclosure was previously made; and
- in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

It's recommended that a discloser contact an independent legal adviser before making a public interest or emergency disclosure.

Breaches

Any breach of this policy by an officer or employee of BN will be taken seriously and may be the subject of a separate investigation and/or result in disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the *Corporations Act 2001* or the *Taxation Administration Act 1953*, giving rise to significant penalties.

General

This Policy:

- is to be read in conjunction with BN's other policies and procedures that it may have in place from time to time;
- will be reviewed periodically and updated as required;
- is not incorporated into and does not form part of an individual's contract of employment and
- will be made available on the firm's intranet and website, and new staff members will be required to provide sign off that they have read and understood the policy.

Questions

If you have any questions in relation to this Policy, please direct them to the National People & Culture Manager or the firm's Disclosure Manager/COO.

For more information about this policy, please contact People & Culture.
