



Whistleblower Policy 2020



PMSA



SUNSHINE COAST
GRAMMAR SCHOOL

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1. Introduction

The Presbyterian & Methodist Schools Association (**PMSA**), our schools and other related entities (collectively **the Group**) are committed to the highest standards of conduct and ethical behaviour.

The standards of conduct and behaviour expected by the Group are outlined in the PMSA Code of Conduct ("**Code of Conduct**") and other policies which have been developed to ensure that the Group observes the highest standards of fair dealing, honesty and integrity in its business activities. The whistleblower regime under the Corporations Act 2001 (Cth) applies to 'regulated entities', which includes a trading or financial corporation formed within the limits of the Commonwealth. The PMSA is a trading corporation, so it is subject to the whistleblower regime.

This whistleblower policy ("**Policy**") is compliant with the statutory whistleblower regime, supports the Code of Conduct and is designed to promote and reinforce the Group's culture of honest and ethical behaviour.

The purpose of this Policy is to provide a mechanism which encourages concerns to be raised about misconduct, malpractice, irregularities or any other behaviour which is corrupt, illegal or inconsistent with any of the Group's values or policies (including the Code of Conduct), without the person raising the concern being subject to detrimental treatment.

This Policy outlines the process for individuals to raise concerns about Reportable Conduct (as defined below) and the protections that are available for individuals who report concerns under this Policy.

2. Who does this Policy apply to?

This Policy applies to an individual who is (or has been):

- (a) a Board, Committee and School Council member;
- (b) a School and Group Office employee, either a direct employee or volunteer; and
- (c) a supplier of services or goods (whether paid or unpaid) to an entity in the Group including an individual who is or has been employed by such a supplier.

A disclosure made by a relative, spouse or dependant of an individual identified above will also be handled in accordance with this Policy and the protections in this Policy will apply to such individuals.

An individual covered by this paragraph is described as an "**Eligible Whistleblower**" in this Policy.

This Policy does not apply to parents, students and the wider school community. Where a parent, student or a member of the school community wish to make a complaint, they are required to follow the process set out in each of the schools' complaint policies and procedures.

3. Matters that should be reported

3.1 Reportable Conduct

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy ("Reportable Conduct").

However, by way of general guidance, Reportable Conduct includes any conduct of any entity in the Group or any employee or officer of the Group, which an Eligible Whistleblower has reasonable grounds to suspect is:

- (a) misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty) in relation to an entity in the Group;
- (b) dishonest, corrupt or illegal (including theft, drug sales/use, violence or threatened violence and criminal damage against property);
- (c) misleading or deceptive conduct including practices or representations which amount to improper or misleading accounting or financial reporting practices;

- (d) an offence under Commonwealth or State laws which is punishable by imprisonment for a period of 12 months or more;
- (e) a contravention of Commonwealth or State laws including (without limitation) the *Corporations Act 2001* (Cth), any laws administered by ASIC or APRA, the *Competition and Consumer Act 2010* (Cth), the *Income Tax Assessment Act 1936* (Cth) or the *Privacy Act 1988* (Cth), anti-bribery or AML laws;
- (f) unethical behaviour (either representing a breach of the Code of Conduct or generally);
- (g) an unsafe work practice;
- (h) a danger to the public or the financial system; or
- (i) conduct likely to cause financial or non-financial loss to any entity in the Group or that is otherwise detrimental to the interests of any entity in the Group.

Reportable Conduct also includes conduct of the nature outlined above engaged in by a person outside of the Group but who has a business connection to the Group (e.g. a supplier, contractor or other business partner) where the conduct could have legal implications for the Group or materially impact the reputation of the Group.

3.2 Personal work-related grievances

Personal work-related grievances are not generally considered Reportable Conduct under this policy and should be reported through the other mechanisms the Group has established to receive these complaints. Personal work-related grievances have or tend to have implications for the discloser personally. Examples include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of engagement of the discloser; and
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

These types of complaints should be raised with your direct line manager or human resources and may be dealt with in accordance with the PMSA EEO, Anti-Discrimination, Sexual Harassment and Bullying Policy in the case of bullying, discrimination and harassment complaints.

However, if a complaint involves a personal work-related grievance, but it:

- (a) has significant implications for an entity in the Group; or
 - (b) concerns conduct or alleged conduct referred to at paragraphs (d), (e) or (h) in section 3.1 above,
- then it will be considered to be Reportable Conduct and should be reported in accordance with this Policy.

3.3 Victimization excluded

Where a personal work-related grievance:

- (a) relates to alleged detrimental treatment or threatened detrimental treatment; and
- (b) is taken because the individual has made or may make a protected disclosure,

then it will be considered to be Reportable Conduct and should be reported in accordance with this Policy.

4. Resources and protections

4.1 Protections for Eligible Whistleblowers

The Group is committed to ensuring that an Eligible Whistleblower making a report in accordance with this Policy (**Whistleblower Report**) will not suffer detrimental treatment or be disadvantaged as a result of making that report, even if the report is subsequently determined to be incorrect or is not substantiated.

All reasonable steps will be taken by the Group to ensure that an Eligible Whistleblower who makes a Whistleblower Report (**Reporting Person**) does not suffer detrimental treatment and is not subject to any form of victimisation because they have made a report in accordance with this Policy.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Reporting Person made a Whistleblower Report.

A person who subjects a Reporting Person to detrimental treatment because they have made a Whistleblower Report will be in breach of this Policy and will be dealt with under the Group's disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions under the legislation discussed in section 4.4 below.

4.2 Whistleblower Protection Officer

The Group has appointed a Whistleblower Protection Officer ("**WPO**") who will safeguard the interests of Reporting Persons, will ensure the integrity of the reporting mechanism and seek to protect Reporting Persons from detrimental treatment.

In respect of this Policy, the WPO has a direct reporting line to the Group Chief Executive Officer ("**CEO**") and in the case of the CEO, the Chair of the PMSA Board. The WPO also has access to independent advisers as and when required.

The current WPO is the Group Executive Human Resources who can be contacted on 07 3371 0709.

4.3 Support for Eligible Whistleblowers

The Group is committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Reporting Person.

However, examples of the support provided for Reporting Persons include:

- (a) appointment of the WPO who is responsible for ensuring Whistleblower Reports are handled in accordance with the mechanisms in this Policy which are designed to safeguard Reporting Persons;
- (b) the provision of an external whistleblower hotline as outlined in section 5.4 below;
- (c) a fair and objective investigation process in accordance with section 6 below;
- (d) supporting anonymous Whistleblower Reports;
- (e) handling Whistleblower Reports on a confidential basis in accordance with section 7 below; or
- (f) accessing the Group's Employee Assistance Program *Acaica Connection* 1300 364 273.

These examples will be considered to be Reportable Conduct and should be reported in accordance with this Policy. If you have any further questions about the support available, you should contact the WPO.

4.4 Statutory Protection

Both the Corporations Act 2001 (Cth) ("**Corporations Act**") and the Taxation Administration Act 1953 (Cth) ("**Taxation Administration Act**") provide special protections for Eligible Whistleblowers in respect of disclosures which qualify for protection under each Act. These protections are outlined in section 9 below. The Group is committed to ensuring these legislation protections are complied with.

5. Making a report

5.1 Who to make a report to?

There are several channels for making a Whistleblower Report which are outlined below.

5.2 WPO

To ensure appropriate escalation and investigation, Whistleblower Reports should be made to the WPO as the WPO is responsible for administering this Policy and is best placed to handle Whistleblower Reports in accordance with this Policy.

The WPO will review all Whistleblower Reports to determine the appropriate action to be taken including whether the Whistleblower Report should be subject to investigation under this Policy. Whistleblower Reports which require further investigation will be directed to the Whistleblower Investigations Officer (“WIO”) for further investigation.

5.3 Senior managers

A Reporting Person may also make a report to any officer or senior manager of an entity in the Group. The senior managers designated for receiving reports include:

Schools

- (a) Principal or Deputy Principal
- (b) Head/Dean of relevant faculty
- (c) Human Resources Manager

Group Office

- (a) Chief Executive Officer
- (b) Chief Financial Officer & Company Secretary
- (c) Group Executive Quality and Risk
- (d) Group Executive Corporate Affairs

Whistleblower Reports made for the purpose of this Policy should be made to the designated officers above, or the WPO, so they can ensure the report is handled in accordance with this Policy.

An officer or senior manager who receives a Whistleblower Report will provide details of the report to the WPO so the report may be handled in accordance with this Policy. By making a Whistleblower Report to an officer or senior manager, a Reporting Person will be taken to consent to the details of the Whistleblower Report (including their identity, unless they have made an anonymous report) being provided to the WPO.

5.4 Whistleblower Hotline

The Group has also established an external whistleblower service (Whistleblower Hotline) to receive Whistleblower Reports:

Stopline 1300 304 550 (in Australia) or online <https://pmsa.stoplinereport.com>

The Whistleblower Hotline operator will provide details of the report to the WPO. By making a Whistleblower Report to the Whistleblower Hotline the Reporting Person will be taken to consent to the details of the Whistleblower Report (including their identity, unless they have provided an anonymous report) being provided to the WPO.

5.5 How to make a report

A Reporting Person seeking to make a report can do so through one of the following means:

- (a) a phone call to the Whistleblower Hotline - Stopline 1300 304 550;

- (b) an online report via Stoptline <https://pmsa.stoplinereport.com>
- (c) an email or phone call to the WPO listed in paragraph 4.2; or
- (d) an email or phone call to one of the designated senior managers in paragraph 5.3 but the subject of the email should make clear that the email is being made as a report under this Policy.

Information received from a Reporting Person will be kept confidential to the extent possible in accordance with section 7 below, subject to the need to meet legal and regulatory requirements. In particular, the Group may disclose the information received to appropriate regulatory authorities, such as the Australian Securities and Investments Commission (“ASIC”), the Australian Prudential Regulation Authority (“APRA”), the Australian Federal Police (“AFP”) or other governmental agencies. The Group may also disclose the information received to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the statutory whistleblower protections.

5.6 Reports concerning the CEO, WPO, WIO

A Whistleblower Report relating to the conduct of the Group CEO should be directed to PMSA Chair or the Whistleblower Hotline.

A Whistleblower Report relating to the WPO or WIO should be directed to the CEO in section 5.3.

5.7 Supporting documentation

While the Group does not expect a Reporting Person to have absolute proof or evidence of Reportable Conduct, a report should show the reasons for their concerns and make full disclosure of the relevant details and supporting documentation. If a report is made it will be valued and appreciated, even if it is not confirmed by subsequent investigation.

5.8 Anonymous reports

A Reporting Person may elect to make a report anonymously. The Group will respect the Reporting Person’s right to not identify themselves. However, electing to make a report anonymously may hinder the Group’s ability to fully investigate the matter.

6. Investigating a report

6.1 Whistleblower Investigations Officer

Where the WPO determines a report should be subject to investigation, it will be referred to the WIO or an external investigator, as appropriate.

The current WIO is the Group Executive Quality and Risk.

In respect of this Policy, the WIO has a direct reporting line to the Group CEO and in the case of the CEO the Chair of the PMSA Board.

The WPO and WIO act independently of each other and the responsibilities of these roles do not reside with one person.

6.2 Process for investigating reports

All investigations will be conducted in a thorough and fair manner. The investigator will be independent of the Reporting Person and other persons alleged to be involved in the Reportable Conduct.

In most instances, investigations will be conducted by the WIO. However, there may be occasions where external advisers are used to conduct investigations.

To avoid jeopardising an investigation, a Reporting Person is required to keep confidential the fact that they have made a Whistleblower Report and the information contained in the report (subject to any legal requirements).

6.3 Fair treatment of employees

The Group is committed to ensuring the fair treatment of any Group officer or employee who is mentioned in a disclosure made pursuant to this Policy by:

- (a) maintaining the confidentiality of information contained in Whistleblower Reports in accordance with the requirements of this Policy;
- (b) applying the investigation process in section 6 above; and
- (c) providing access to human resources support or the Group's Employee Assistance Program *Acacia Connection* 1300 364 273, as necessary.

6.4 Investigations concerning the WPO/WIO

In the event that a report involves either the WPO or WIO, any investigation will be undertaken by an external investigator in accordance with the principles, processes and requirements listed above.

7. Confidentiality

The Group is committed to ensuring that Whistleblower Reports are managed with appropriate confidentiality and in accordance with applicable confidentiality regimes in the Corporations Act and the Tax Administration Act where applicable.

Subject to compliance with legal reporting requirements, when implementing any process under this Policy, the Group will:

- (a) not disclose the identity of a Reporting Person without their consent;
- (b) ensure that information contained in a Whistleblower Report is only disclosed to others to the extent necessary to conduct an investigation, administer this Policy, to seek legal advice; and
- (c) take reasonable steps to reduce the risk that the Reporting Person will be identified as part of any process conducted under this Policy.

Nothing in this Policy prevents the Group or any person from disclosing information required by law. The Group may also disclose the information received to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the statutory whistleblower protections.

Other than in circumstances required by law, any unauthorised disclosure of information without consent of the Eligible Whistleblower will be a breach of this Policy and will be dealt with under the Group's disciplinary procedures. It may also be an offence subject to individual penalties under the Corporations Act.

All records produced as part of an investigation will be securely retained.

8. Protections available under the Corporations Act

8.1 Overview

The Corporations Act gives special protection to disclosures about certain types of Reportable Conduct which are made in accordance with the requirements of the Corporations Act.

This Policy is designed to comply with the requirements of the Corporations Act and to ensure that the protections available in the Corporations Act are afforded to Reporting Persons who make a disclosure which qualifies for protection under the Corporations Act.

8.2 Who is protected?

The protections in the Corporations Act apply to an individual who is an Eligible Whistleblower or an associate of an entity in the Group (as defined in the Act) and makes a disclosure which qualifies for protection under the Corporations Act.

8.3 What kind of reports are protected?

To be protected by the Corporations Act:

- (a) the individual must have reasonable grounds to suspect that the information they are reporting:
 - i. concerns misconduct or an improper state of affairs relating to an entity in the Group; or

- ii. constitutes an offence or contravention of certain nominated Acts; or
 - iii. represents a danger to the public or the financial system; and
- (b) the report must be made to:
- iv. ASIC;
 - v. APRA;
 - vi. the auditor for an entity in the Group, or a member of an audit team conducting an audit of the entity;
 - vii. a director, company secretary or senior manager of an entity in the Group;
 - viii. the WPO (or the Whistleblower Hotline); or
 - ix. a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections in the Act.

The Corporations Act also provides protection for public interest disclosures and emergency disclosures which meet specific requirements prescribed by the Corporations Act.

8.4 What kind of reports are not protected?

Although most disclosures made under this policy are likely to attract protection under the Corporations Act, not all disclosures will attract protection. As set out above, only certain types of reports will attract protection.

Some examples of reports that are generally not protected include the following complaints:

- (a) that your manager is micro-managing your work or that his or her expectations are unreasonable;
- (b) that a colleague is bullying you or another person;
- (c) that a colleague sexually harassed you or another employee at a work event;
- (d) that your workload is too high/your team is under-resourced and you feel that mistakes might be made as a result;
- (e) about decisions relating to your own terms and conditions of employment, including about any promotion or performance review; and
- (f) that a married employee is having a relationship with a parent of a student.

However, protection may apply if the report concerns detrimental treatment taken because a protected disclosure has or may be made, or if the matters reported have significant implications for an entity in the Group.

If you would like to make a disclosure, but you are unsure whether the disclosure will be protected, you make seek legal advice, or speak to the WPO for guidance.

8.5 The protections available

The protections available under the Corporations Act to an individual who meets the requirements above include:

- (a) the right to have their identity protected in accordance with the provisions of that legislation;
- (b) the right to have information provided as part of the disclosure handled in accordance with the provisions of that legislation;
- (c) the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedy on the basis of the disclosure; and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of that legislation;

- (d) the right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of that legislation;
- (e) the right to compensation and other remedies in accordance with the provisions of that legislation (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- (f) the right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of that legislation.

If you have any further questions about these protections you should contact the WPO.

9. Protections available under the Taxation Administration Act

9.1 Protected disclosures

The Taxation Administration Act also provides protection for disclosures of information indicates misconduct or an improper state of affairs, in relation to the tax affairs of an entity or an associate of an entity where the discloser considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the entity or an associate.

Protection is provided for disclosures made to the Commissioner of Taxation or any person or agency specified in Section 8.5 (b) above.

9.2 Protections available

The protections available to an individual making a protected disclosure under the Taxation Administration Act are the same as those outlined above in section 8.5.

10. Availability of this Policy

This Policy is available to all officers and employees of the Group through:

- (a) the Group's website and each school's website;
- (b) mandatory online training; and
- (c) an electronic copy emailed to staff at the commencement of the policy and thereafter part of annual refresher training.

11. Review of this Policy

This Policy will be reviewed from time to time. This is so the Policy remains consistent with applicable standards and relevant legislative requirements and well as the changing nature of the Group.

12. Amendment register

| Issue No | Date of Issue | Page No | Details of and reason for amendment |
|----------|---------------|---------|-------------------------------------|
| 1 | 3 Sep 2020 | All | Approval by the PMSA Board. |