

Whistleblower Policy (External)

1 PURPOSE

In accordance with IFAP’s organisational values, IFAP is committed to supporting a culture of honest, lawful and ethical behaviour, corporate compliance and good corporate governance.

The purpose of this Policy is to:

- a. provide a supportive environment where wrongdoing can be raised;
- b. encourage the reporting of any instances of wrongdoing;
- c. ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- d. manage disclosures of wrongdoing appropriately and in a timely manner;
- e. support IFAP's values; and
- f. meet IFAP's legal obligations.

The protections set out in this Policy only apply where a Discloser has made a disclosure about a Disclosable Matter to an Eligible Recipient.

2 SCOPE

This Policy applies to:

- a. A Director, Officer, employee or contractor (or employee of contractor) of IFAP (including former employees);
- b. A supplier of services or goods (whether paid or unpaid) including their employees;
- c. An individual who is an associate of IFAP; or
- d. A relative or dependant of any of the above, or a dependant of the spouse of any of the above.

3 DEFINITIONS

Term/Acronym	Definition
Corporations Act	Corporations Act 2001 (Cth), including regulations made for the purposes of the Act.
Director	A member of the IFAP Board of Directors.
Discloser	Any of the individuals listed in paragraph 2(a) to (d) who makes a disclosure in accordance with this Policy.
Eligible recipient	means the person authorised by IFAP to receive disclosures as set out in paragraph 5.1 and 5.2
Misconduct	means fraud, negligence, default, breach of trust, breach of duty.

Officer	A member of the Executive Management Team who is deemed an Officer of the Company and includes for example the Chief Executive Officer (CEO) and Chief Financial Officer (CFO).
Victimisation	is where one person causes detriment to a second person on the grounds, or substantially on the grounds that the second person has made or intends to make a disclosure about a Disclosable Matter to an Eligible Recipient. Victimise has a corresponding meaning.

4 WHAT ARE DISCLOSABLE MATTERS?

4.1 Disclosures that qualify for protection

Only a disclosure about a Disclosable Matter made to an Eligible Recipient will qualify for protection under the Corporations Act.

A Disclosable Matter involves information that the Discloser:

- a. has reasonable grounds to suspect; and which
- b. concerns Misconduct or an improper state of affairs or circumstances;
or
- c. constitutes an offence against, or contravenes a provision of, the legislation listed in section 1317AA(5(c)) of the Corporations Act; or
- d. constitutes an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
- e. represents a danger to the public or the financial system.

Misconduct

Potential Disclosable Matters relevant for IFAP may include, but are not limited to, conduct which:

- a. is dishonest, fraudulent or misappropriation of funds or corrupt activity, including offering or accepting a bribe or other activity;
- b. is illegal activity (such as theft, dealing in or use of illicit drugs, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- c. financial irregularities;
- d. is unethical or in breach of IFAP's policies (such as dishonestly altering company records or data, adopting questionable accounting practices);
- e. is potentially damaging to IFAP, an IFAP employee or a third party, such as unsafe work practices, environmental damage, health risks or

- abuse of IFAP's property or resources;
- f. failure to comply with, or breach of, legal or regulatory requirements;
- g. amounts to an abuse of authority;
- h. may cause financial loss to IFAP or damage its reputation or be otherwise detrimental to IFAP's interests; or
- i. engaging in Victimisation.

Improper State of Affairs

An improper state of IFAP's affairs or circumstances includes, but is not limited to, business behaviour and business practices that are not lawful but which may indicate systematic issues relevant to ASIC and the ATO.

Reasonable Grounds to Suspect

A Discloser will have '*reasonable grounds to suspect*' if there is an objective reasonableness for his or her suspicion.

A mere allegation without supporting information is not likely to show the Discloser had reasonable grounds for the suspicion.

A disclosure can still qualify for protection as a whistleblower even if the disclosure turns out to be incorrect.

4.2 Disclosures that do not qualify for protection

Disclosures that relate solely to personal work-related grievances and do not relate to Victimisation are not eligible for protection under the Corporations Act or this Policy.

Personal work-related grievances are those matters that relate, or tend to relate, to the Discloser's current or former employment and have or may have implications for the Discloser personally, but do not have significant implications for IFAP as an organisation or relate to any conduct or alleged conduct involving a Disclosable Matter. Examples include, but are not limited to:

- an interpersonal conflict between the Discloser and another employee;
- a decision regarding your engagement/employment, transfer or promotion of the discloser;
- a decision about the terms and conditions of the Discloser's engagement/employment; or
- a decision or process related to your work performance or disciplinary issues and/or a decision to suspend or terminate the Discloser's engagement/employment.

Personal work related grievances may be raised under IFAP's Grievance Policy

4.3 False disclosures

Any Director, Officer, employee or contractor (or employee of contractor) of IFAP, who makes a disclosure purporting to be about a Disclosable Matter which they know to be untrue may lead to disciplinary action up to and including termination of employment.

5 WHO DO I MAKE A REPORT TO?

5.1 Eligible recipient

To qualify for protection, you must make your disclosure to an Eligible Recipient.

IFAP are committed to managing disclosures of wrongdoing in a timely manner.

In the first instance you are therefore encouraged, where you feel comfortable to do so, to make any disclosures to one of IFAP's Eligible Recipients.

5.2 How to make a disclosure

A disclosure may be made to an Eligible Recipient their contact details are as follows:

Dedicated email address	whistleblower@ifap.asn.au
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IFAP acknowledges that a Discloser can make a disclosure directly to regulatory bodies such as ASIC and the ATO or other external third parties about a Disclosable Matter and qualify for protection under the Corporations Act without making a prior disclosure to IFAP.

IFAP acknowledges that a Discloser may make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower protections under the Corporations Act even if the legal practitioner concludes that the disclosure does not relate to a Disclosable Matter.

IFAP acknowledges that a Discloser may make either a public interest disclosure or an emergency disclosure to a journalist or parliamentarian and qualify for protection under certain circumstances when for example, a disclosure has been previously made in writing to ASIC or other regulatory body and 90 days have passed since the previous disclosure. Disclosures to a journalists or parliamentarians which are not public interest disclosures or emergency disclosures will not qualify for protection under the Corporations Act.

More information about public interest disclosures and emergency disclosures can be obtained from ASIC: <http://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

IFAP recommends that a Discloser should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

5.3 Anonymous disclosure

A disclosure can be made anonymously and still be protected under the Corporations Act.

For anonymous disclosures:

- a. the Discloser can choose to remain anonymous at the time of making a disclosure or can advise during the course of the investigation or after the investigation is finalised that they want to be anonymous in any report;
- b. the Discloser can refuse to answer any questions they feel could reveal their identity; and
- c. IFAP would appreciate any anonymous Discloser maintaining communication with IFAP for follow up questions or to provide feedback.

If IFAP received a disclosure from an email address from which the person's identity cannot be determined, and the Discloser does not identify themselves in the email, it should be treated as an anonymous disclosure.

IFAP will protect the anonymity of a Discloser by communicating with the Discloser through the Discloser's anonymised email address and using any pseudonym adopted by the Discloser for the purpose of making the disclosure.

The following legal protections are provided to Disclosers who make disclosures about Disclosable Matters to Eligible Recipients:

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

These protections apply not only to disclosures made internally but also apply to disclosures made to legal practitioners, regulatory and other external bodies and public interest and emergency disclosures made in accordance with the Corporations Act.

6 PROTECTION OF DISCLOSERS

6.1 Protection of your identity (confidentiality)

A person must not disclose the identity of a Discloser or information that is likely to lead to the identification of the Discloser (which they have obtained directly or indirectly because the Discloser made a disclosure that qualifies for protection) unless an exception applies.

The exception is if a person discloses the identity of the discloser:

- a. to ASIC, APRA or a member of the Australian Federal Police;
- b. to a legal practitioner for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act;
- c. to a person or body allowed by the *Corporations Regulations 2001*; or
- d. with the consent of the Discloser.

A person can disclose the information contained in the disclosure without the consent of the Discloser if:

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

If a Discloser believes that IFAP has breached their confidentiality, they may lodge a complaint with a regulator such as ASIC, APRA or the ATO for investigation.

The measures and mechanisms which IFAP will use to support a Discloser and protect the confidentiality of the Discloser include:

- a. redacting personal information or reference to the Discloser witnessing the event;
- b. referring to the Discloser in a gender-neutral context;
- c. where practical, working with Discloser to identify any aspects of the disclosure that may inadvertently identify the Discloser;
- d. securely storing all paper and electronic documents and other materials relating to the disclosure (e.g. using password protection, limiting access to electronic files);
- e. limiting access to information related to the disclosure to those directly involved in investigating and managing the disclosure;

- f. only identifying the Discloser (with the Discloser's consent) on information that is likely to lead to the identification of the Discloser to a restricted number of people directly involved in handling and investigating the disclosure;
- g. ensuring that communications and documents relating to the investigation of the disclosure are not sent to an email address or printer that can be accessed by any staff not directly involved in handling or investigating the disclosure; and
- h. reminding each person involved in the handling and investigation of a disclosure about the confidentiality requirements, including that disclosure of a Discloser's identity may be a criminal offence.

Disclosers should be aware that people may become aware of their identity if:

- a. the Discloser had previously mentioned to other people that they are considering making a disclosure;
- b. the Discloser refers to the disclosure to anyone who is not an Eligible Recipient in any forum, including on social media;
- c. the Discloser is one of a very small number of people with access to the information; or
- d. the disclosure relates to information that the Discloser has previously been told privately and in confidence.

Any Worker who has made a disclosure can access assistance through IFAP's employee assistance program which can be accessed by contacting telephone number 1800 30 30 90.

Any employee who contravenes the requirement for confidentiality set out in this Policy may lead to disciplinary action up to and including termination of their employment.

It is illegal for a person to identify a Discloser or disclose information that is likely to lead to the identification of the Discloser outside of the exceptions above.

6.2 Protections of files and records

Where you make a disclosure under this Policy, IFAP will ensure all communications and documents related to your disclosure will:

- a. be stored securely;
- b. only accessed by those directly involved in managing and investigating the disclosure; and
- c. use a secure email address and printer that cannot be accessed by other staff.

6.3 Protection from detrimental acts or omissions

A person must not engage in conduct that Victimises a Discloser (or another person) if:

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

A person must not make a threat to Victimise a Discloser, whether the threat is express or implied, or conditional or unconditional. The Discloser who had been threatened with Victimisation does not have to actually fear that the threat will be carried out.

Examples of conduct that would be considered Victimisation include:

- a. dismissal of an employee;
- b. injury of an employee in his or her employment;
- c. alteration of an employee's position or duties to his or her disadvantage;
- d. discrimination between an employee and other employees of IFAP;
- e. harassment or intimidation;
- f. harm or injury to a person, including psychological harm;
- g. damage to a person's property;
- h. damage to a person's reputation;
- i. damage to a person's business or financial position; or
- j. any other damage to a person.

Examples of conduct that would not be considered Victimisation include:

- a. reasonable management action carried out in a reasonable manner (e.g. moving a Discloser who has made a disclosure about their immediate work area to another work area to protect the Discloser);
- b. managing a Discloser's unsatisfactory work performance, if the action is in line with IFAP's performance management framework; and
- c. investigating the Discloser's conduct if the action is in line with IFAP's investigation process.

The measures and mechanisms that IFAP will use to protect a Discloser from Victimisation include:

- a. as soon as possible after receiving the disclosure, assessing the risk of a detriment against a Discloser and other people (e.g. employees who may be suspected of having made a disclosure);
- b. providing support to the Discloser through IFAP's employee assistance program;
- c. considering options to protect the Discloser from risk of Victimisation such as performing their duties from another location, reassignment to another role at the same level, modification of the workplace or the way they perform their work duties and reassigning or relocating other staff involved in the disclosable matter;
- d. ensuring that management are aware of their responsibilities to maintain confidentiality of a disclosure;
- e. addressing the risks of isolation, harassment and conflict;
- f. ensuring fairness when managing the performance or, or taking other management action relating to, the Discloser;
- g. making the Discloser aware of how they can lodge a complaint of Victimisation and how that complaint will be managed (e.g. by separate investigation by an officer not involved in handling or investigating the disclosure); and
- h. intervening to protect the Discloser if they have already been Victimised.

Disclosers can seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO if they believe they have been Victimised.

An employee found to have engaged in Victimisation in contravention of this Policy may be subject to disciplinary action up to and including termination of employment.

6.4 Compensation and remedy

A Discloser, and any other employee or person can seek compensation and other remedies through the courts if:

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

6.5 Civil, criminal and administrative liability protection

A Discloser is protected from the following in relation to their disclosure:

- a. civil liability (e.g. any legal action against the Discloser for breach of their employment contract, duty of confidentiality or another contractual obligation);
- b. criminal liability (e.g. attempted prosecution of the Discloser for

- releasing information, or other use of the disclosure against the Discloser in a prosecution except for making a false declaration); and
- c. administrative liability (e.g. disciplinary action for making the disclosure).

A Disclosure is not granted immunity for any misconduct the Discloser has engaged in that is revealed in their disclosure.

7 INVESTIGATING A DISCLOSURE

All disclosures will be handled confidentially and IFAP will endeavour to handle and where necessary investigate in a timely manner.

- 7.1 Once a Disclosure is received by an Eligible Recipient, it will be considered to determine whether it is a disclosure about a Disclosable Matter and whether the Discloser qualifies for the protections for whistleblowers in the Corporations Act. The Eligible Recipient will also consider whether a formal investigation is required.
- 7.2 Any disclosure by a Discloser to an Eligible Recipient about a Disclosable matter which therefore qualifies for protection will be dealt with in accordance with this Policy. Where it is unclear whether the disclosure qualifies for protection, it will be dealt with in accordance with this Policy until such time as it is determined the disclosure does not qualify for protection.
- 7.3 If the disclosure is not about, or does not include, a Disclosable Matter, and so does not qualify for protection it will be dealt with in accordance with IFAP's Grievance Policy.
- 7.4 IFAP will appoint an appropriate person to conduct the investigation into the disclosure (**Whistleblower Investigation Officer**). The decision about the appointment of the Whistleblower Investigation Officer will take into account the nature of the Disclosable Matter, the time the investigation will likely take and the people likely to be involved in the investigation.
- 7.5 The Whistleblower Investigation Officer may engage an external investigator if he or she considers it appropriate or necessary to do so. Any external investigator will be instructed to comply with the confidentiality provisions of this Policy.
- 7.6 The Whistleblower Investigation Officer will contact the Discloser (if possible, including through anonymous channels) to acknowledge the disclosure.
- 7.7 The Whistleblower Investigation Officer will determine:
 - a. the nature and scope of the investigation;
 - b. the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - c. the timeframe for the investigation.

- 7.8 During the investigation, the Whistleblower Investigation Officer will not disclose information that is likely to lead to the identification of the discloser as part of the investigation process unless:
- a. the Discloser consents to the information being disclosed;
 - b. the information does not include the Discloser's identify;
 - c. the information relating to the Discloser's identity or other information that is likely to lead to the identification of the Discloser is removed; and
 - d. it is reasonably necessary for investigating the issues raised in the disclosure.
- 7.9 IFAP may not be able to undertake any investigation, or its investigation may be limited, if it is unable to contact a Discloser (e.g. if the Discloser is anonymous and has not provided any contact details).
- 7.10 If the Discloser can be contacted (including through anonymous channels) then the Whistleblower Investigation Officer will provide the Discloser with regular updates. The frequency and timeframe for the updates will depend on the nature of the disclosure.
- 7.11 At the conclusion of the investigation, the Whistleblower Investigation Officer will prepare:
- a. a report to IFAP's Board which sets out the findings of the investigation and which takes into account the Discloser's consent. However, the report will not disclose the Discloser's identity, or information likely to lead to the Discloser's identification, without the Discloser's consent; and
 - b. a summary of findings about the disclosure for the Discloser, if appropriate.
- 7.12 The method for documenting and reporting the findings of the investigation referred to in paragraph 7.11 above will depend on the nature of the disclosure. There may be circumstances where it is not appropriate to provide any details of the outcomes to the Discloser.
- 7.13 If a Discloser is not satisfied with the outcome of the investigation, the Discloser may lodge a complaint with a regulator such as ASIC, APRA or the ATO.
- 7.14 Measures and mechanisms that IFAP will use to ensure fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure include:
- a. disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;

- b. each disclosure will be assessed and may be the subject of investigation;
- c. the objective of the investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- d. any investigation undertaken into the disclosure will be objective, fair and independent;
- e. any employee who is the subject of the disclosure will be advised about the subject matter of the disclosure as and when required by the principles of natural justice and procedural fairness; and
- f. any employee who is the subject of a disclosure will have access to IFAP's employee support program.

7.15 IFAP will determine the appropriate time to inform the individual who is the subject of a disclosure about the investigation but will inform the individual before making any adverse findings against them. In some circumstances, it may not be appropriate to inform the individual at an early stage where there is a risk of the investigation being compromised (e.g. where records or documents may be destroyed or where the disclosure has to be referred to ASIC, APRA, the ATO or the Federal Police).

8 DISSEMINATION OF POLICY

IFAP commits to ensuring that all persons covered by this Policy will be informed of its contents and that it will be easily accessible within and outside of IFAP.

To this end, IFAP will:

- 8.1 make available this Policy, and any future amendments, on IFAP Central and on IFAP's website; and
- 8.2 raise awareness of this Policy with all new employees as part of their onboarding process.
- 8.3 IFAP will provide training to staff members who have specific responsibilities under this policy, including those who are Eligible Recipients.

9 AMENDMENTS

This Policy will be reviewed from time to time to ensure that it remains effective and meets the legislative standards required by the Corporations Act as well as the needs of IFAP.

This Policy can only be amended by the CEO or by approval of the IFAP Board of Directors.