

**Seventh-day Adventist Church
(Australian Union Conference) Ltd**

WHISTLEBLOWER POLICY

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WHISTLEBLOWER POLICY

(Previously referred to as 'Policy on Reporting Corporate Misconduct')

CONTENTS

1. ABOUT WHISTLEBLOWING.....	2
2. WHAT CAN A REPORT BE ABOUT?	2
3. WHO CAN MAKE A REPORT?	2
4. HOW CAN YOU MAKE A REPORT?.....	3
5. HOW WILL WE HANDLE A REPORT?.....	3
6. WHAT SUPPORT AND PROTECTIONS ARE THERE IF YOU MAKE A REPORT?.....	4
7. HOW DO YOU KNOW THERE WILL BE FAIR TREATMENT OF THOSE INVOLVED IN A REPORT?.....	4
8. WHAT HAPPENS AFTER THE INVESTIGATION?.....	5
9. WHAT HAPPENS IF A VEXATIOUS, FALSE, OR MISLEADING REPORT IS MADE?.....	5
10. GENERAL.....	5
11. CONTACTS	5
ANNEXURE A – STATUTORY REPORTS	7



WHISTLEBLOWER POLICY

1. ABOUT WHISTLEBLOWING

We encourage our people to report any instances of suspected illegal, fraudulent or undesirable conduct involving the church. We believe people should be able to make a report without fear of intimidation, disadvantage, or reprisal. We are committed to transparency and creating an environment in which you feel free to make legitimate reports under this Whistleblower Policy.

1.1 Purpose

As a church we believe in maintaining the highest standards of conduct and ethical behaviour. Our values and our culture drive us to support and promote a culture of integrity and ethical behaviour, corporate compliance and good corporate governance across all our activities. These ethical values are set out in the *Code of Ethical Conduct* of the Seventh-day Adventist Church in Australia. This Whistleblower Policy complements the Code of Ethical Conduct and deals with certain issues relating to misconduct, malpractice, internal controls, and conflicts of interest. It ensures compliance with the laws and regulations applicable to the AUC and its employees, and deals with concerns that are likely to arise in the work environment.

1.2 Application

This Policy applies to all employees and volunteers of the Seventh-day Adventist Church (Australian Union Conference) Limited [AUC], including office-based, remote-working employees and Mamarapha College staff employed by the AUC.

2. WHAT CAN A REPORT BE ABOUT?

You can make a report if you believe that a AUC director, officer, employee, contractor, supplier, tenderer, or other person in our business has engaged in conduct which:

- (a) Is dishonest, fraudulent or corrupt, including bribery or other activity.
- (b) Is illegal (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law).
- (c) Is unethical or in breach of our policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching our Code of Conduct or other policies).
- (d) Is potentially damaging to the AUC, our staff or a third party (such as unsafe work practices, environmental damage, health risks or abuse of our property or resources).
- (e) Amounts to an abuse of authority.
- (f) May cause financial loss to the AUC or damage its reputation or be otherwise detrimental to our interests.
- (g) Involves any other kind of serious impropriety.
- (h) Is a Statutory Report (see **Annexure A** to this Standard which defines what a Statutory Report is).

3. WHO CAN MAKE A REPORT?

A report can be made under this Policy by:

- (a) A current or former officer, employee, or contractor of the AUC.
- (b) An individual or volunteer who supplied paid or unpaid goods and services to the AUC.
- (c) An employee of a person who supplied paid or unpaid goods and services to the AUC.



- (d) Any family members (including relatives and dependents) of any of the above.
- (e) An individual who is an associate¹ of the AUC.

4. HOW CAN YOU MAKE A REPORT?

There are several avenues for making a report, as follows:

- 4.1 A report may be made (in person or in writing) to any of the following people:
 - (a) The AUC Executive Officers, being the President, Secretary or Chief Financial Officer.
 - (b) The AUC's auditors or a member of an audit team.
 - (c) Any person authorised by the AUC is permitted to receive reports. Currently there are two people authorised, being:
 - (i) *AUC People & Culture Manager* – Melissa Hill; and
 - (ii) *Lay Person on the AUC Ltd Board* – (to be appointed following the 2021 Constituency Meeting). Their contact details are as below in Clause 11.
- 4.2 Reports may also be made by post to PO Box 4368 Ringwood Victoria 3134 (marked to the attention of one of the authorised people referred to above). You may make a report anonymously, however, it may be difficult to address these reports effectively.
- 4.3 There are additional avenues for making some Statutory Reports, including to external parties. See **Annexure A** to this Policy for more information about this.

5. HOW WILL WE HANDLE A REPORT?

It is the AUC's intention that all reports will be treated seriously. We will consider the report promptly and decide how it will be handled.

5.1 Principles of an investigation

Any reports that need investigating, will be conducted in accordance with the following principles:

- (a) It will be conducted as confidentially as possible.
- (b) It will be conducted as soon as possible after the report has been made.
- (c) It will be conducted in accordance with the requirements of procedural fairness. A person alleged to have acted inappropriately will generally be informed of the allegations and given an opportunity to explain his or her version of events.
- (d) We will usually let the person who made the report know that we are investigating and will let them know when it is completed.
- (e) The investigation will often be undertaken by one of the two authorised personnel, or an Executive Officer. However, it may sometimes be appropriate for investigations to be carried out externally on behalf of the AUC.

5.2 Conducting an investigation

The authorised person or Executive Officer will determine the appropriate method for the investigation. In appropriate cases, the authorised person or Executive Officer may ask for the assistance of an internal or an external accounting or legal specialist, as deemed necessary.

During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers, employees, and agents of the AUC must cooperate fully with the investigator. During the investigation, the investigator will use all reasonable means to protect the confidentiality of the information regarding the whistleblower.

¹ Associate is defined in the Corporations Act



6. WHAT SUPPORT AND PROTECTIONS ARE THERE IF YOU MAKE A REPORT?

6.1 No victimisation or detrimental treatment will be tolerated

The AUC will not tolerate any actual or threatened victimisation or detrimental treatment of a person because they make a report under this Policy. This protection also applies if you are considering making or can make a report under this Policy.

Examples of victimisation or detrimental treatment include:

- (a) Dismissal.
- (b) Injuring an employee in their employment.
- (c) Altering an employee's position or duties to their disadvantage.
- (d) Discriminating between an employee and other employees.
- (e) Harassing or intimidating a person.
- (f) Harming or injuring a person.
- (g) Damaging a person's property, reputation, business, or financial position.
- (h) Any other damage to a person.

Engaging in the above conduct may be unlawful and attract penalties and/or criminal prosecution. To ensure there is no actual or threatened victimisation or detrimental treatment, the AUC:

- (a) Will reiterate to any person against whom a report has been made that there is to be no victimisation or detrimental treatment in response to a report.
- (b) May take disciplinary action up to and including dismissal against any person who victimises or treats a report maker detrimentally (or threatens to do so).

6.2 Confidentiality and your identity

We recognise that maintaining appropriate confidentiality can be important in ensuring that you come forward and make a report. We will endeavour to keep a report as confidential as possible and ensure that all documentation and information relating to your report is kept secure and only accessible to authorised people.

If you make a Statutory Report, there are a range of additional arrangements regarding confidentiality. There is more information about this in **Annexure A**.

It is important that you are aware that in many instances, disclosure of your identity to those handling the report may be required. For example, for the proper investigation of your report or if court proceedings result from your report.

6.3 Support

We understand that making a report, being the subject of a report or being involved in the investigation of a report, can be difficult. We are committed to supporting all parties involved in a report.

We encourage officers and employees involved in a report to make use of their counselling vouchers, in seeking confidential support from qualified third-party counsellors.

7. HOW DO YOU KNOW THERE WILL BE FAIR TREATMENT OF THOSE INVOLVED IN A REPORT?

We are committed to ensuring all parties involved in a report are treated fairly.

We will only take disciplinary action against a person where the subject of a report has been established, and they have engaged in conduct which is unacceptable. Of course, in some instances we may need to suspend one or more parties during an investigation, but we will consider this carefully before we do so.



8. WHAT HAPPENS AFTER THE INVESTIGATION?

8.1 Reporting the outcome

At the conclusion of the investigation, the investigator will prepare a report of the findings for the Board. If the final report indicates that the malpractice or misconduct has occurred, the final report will include recommendations for steps to be taken to prevent the malpractice or misconduct from occurring in the future. It will also outline any action that should be taken to remedy any harm or loss arising from the malpractice or misconduct. This may include disciplinary proceedings against the person responsible for the conduct, and the referral of the matter to appropriate authorities, as is deemed necessary by the Board.

8.2 Communicating to the Whistleblower

The AUC will ensure that, provided the claim was not submitted anonymously, the whistleblower is kept informed of the outcomes of the investigation of his or her allegations, subject to the considerations of privacy of those against whom allegations are made.

9. WHAT HAPPENS IF A VEXATIOUS, FALSE, OR MISLEADING REPORT IS MADE?

If a vexatious, false, or malicious report is made, we will view it very seriously. The protections in this Standard will not extend to reports that are vexatious, false, or malicious.

We may take appropriate action against a person who makes a vexatious, false, or malicious report. This may include disciplinary action, up to and including dismissal.

10. GENERAL

This Policy is available on the AUC Intranet to all officers and employees of the AUC, and will be made available to all contractors and volunteers of the AUC during the induction process.

This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise to the AUC. References to the Policy include a reference to Annexure A. Any breach of this Policy may result in disciplinary action, up to and including dismissal.

This Policy may be varied by the AUC from time to time, where Annexure A is not intended to go beyond legislation.

11. CONTACTS

Two persons have been appointed to manage matters and investigations relating to whistleblowing. These two persons are:

- 11.1 The **AUC People & Culture Manager**, Melissa Hill, who is also available to help you with your general enquiries, complaints, and reporting, as per details below:

Melissa Hill

PEOPLE AND CULTURE MANAGER

HR | OH&S | AdSafe Compliance Assistant

Seventh-day Adventist Church – Australian Union Conference

☎ 03 9871 7555 📠 03 9871 7516 @ MelissaHill@adventist.org.au

289 Maroondah Hwy (PO Box 4368), Ringwood VIC, 3134

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11.2 An Independent Director of the AUC Ltd Board who is a lay member and not an employee of the Church has been appointed as a person to whom matters of concern and/or allegations can be raised. This person is, *name*, and can be contacted as per details below:

NAME AND DETAILS OF PERSON TO BE APPOINTED BY THE BOARD FOLLOWING THE 2021 Constituency Meeting



ANNEXURE A – STATUTORY REPORTS

1. WHY ARE STATUTORY REPORTS DIFFERENT?

There are some arrangements in the Corporations Act and the Tax Administration Act for reports to be made about certain types of conduct. This Annexure provides information about specific arrangements that apply to reports that are made under those Acts.

If you make a report we will determine if it is a Statutory Report, and will let you know if your report is a Statutory Report and which parts of this Standard apply:

	If my report <u>is</u> a Statutory Report...	If my report <u>is not</u> a Statutory Report...
Does the main part of the Standard apply?	Yes, but if there are inconsistencies with Annexure A, the Annexure will prevail.	Yes
Does this Annexure A apply?	Yes	No

2. WHAT ARE STATUTORY REPORTS?

There are five types of reports that are characterised as Statutory Reports, which are as follows.

- 2.1 One: A report about misconduct, or an improper state of affairs or circumstances relating to the AUC (including in relation to tax affairs). This would include information that indicates the AUC, or an officer or employee of the AUC has engaged in conduct that:
 - (a) Is in breach of the Corporations Act.
 - (b) Is an offence against a Commonwealth law that is punishable by imprisonment for 12 months or more.
 - (c) Represents a danger to the public or financial system.
- 2.2 Two: A report to the Australian Charities and Not for profit Commission (**ACNC**), Australian Securities and Investment Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation or a prescribed Commonwealth authority about the matters outlined in one above.
- 2.3 Three: A report to a journalist or member of Parliament in the following circumstances:
 - (a) You have made a report to ASIC, APRA, or a prescribed Commonwealth authority under two above.
 - (b) At least 90 days has passed since you made the report.
 - (c) You do not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the report related.
 - (d) You have reasonable grounds to believe that making a further report would be in the public interest.
 - (e) After the 90 days have passed, you gave the body you made the original report to (i.e. ASIC, APRA or the Commonwealth authority) written notification that is sufficient to identify your original report and states that you intend to make a 'public interest disclosure' report to a journalist or member of parliament.
 - (f) You make a 'public interest disclosure' report to a journalist or member of parliament.



- (g) The extent of the information disclosed in the report is no greater than is necessary to inform the journalist or member of Parliament of the:
 - (i) misconduct, or an improper state of affairs or circumstances relating to the Union (including in relation to tax affairs); or
 - (ii) the AUC an officer or employee of the Union has engaged in conduct that is in breach of the Corporations Act, is an offence against a Commonwealth law that is punishable by imprisonment for 12 months or more or represents a danger to the public or financial system.

2.4 Four: A report to a journalist or member of Parliament in the following circumstances:

- (a) You have made a report to ACNC, ASIC, APRA, or a prescribed Commonwealth authority under two above.
- (b) You have reasonable grounds to believe that the report concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment.
- (c) You gave the body you made the original report to (i.e. ASIC, APRA or the Commonwealth authority) written notification that is sufficient to identify your original report and states that you intend to make an 'emergency disclosure' report.
- (d) The extent of the information disclosed in the report to the journalist or member of Parliament is no greater than is necessary to inform them of the substantial and imminent danger.

2.5 Five: If you disclose information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the provisions about making a report in the Corporations Act or the Tax Administration Act.

To make a Statutory Report (except under the five above types) you must have reasonable grounds to suspect the alleged conduct.

2.6 It is important to be aware that a Statutory Report does not include a personal work-related grievance². In some instances, personal work-related grievances will include:

- (a) An interpersonal conflict.
- (b) A decision about your engagement, transfer, or promotion.
- (c) A decision about the terms and conditions of your engagement.
- (d) A decision to suspend, terminate or discipline you.

Please refer to the *Grievance Policy* in the SPD Working Policies Extract and/or any grievance procedure outlined in an applicable Award or Enterprise Agreement.

3. WHAT ARE THE CONFIDENTIALITY ARRANGEMENTS FOR A STATUTORY REPORT?

You are encouraged to consent to your identity being disclosed. Being able to share your identity will assist in an efficient consideration of the matters comprising your Statutory Report.

That said, unless you consent, your identity or any information that may lead to the disclosure of your identity must not be disclosed by the recipient of a Statutory Report to any other person except:

- (a) If it will still be lawful to disclose your identity to:
 - (i) ACNC, ASIC, APRA, the Commissioner of Taxation, or the Australian Federal Police.
 - (ii) A legal practitioner for the purposes of obtaining legal advice or legal representation.
 - (iii) As otherwise permitted by law.

² Personal work-related grievance is defined in the Corporations Act



- (b) We may still disclose information reasonably necessary for investigating a Statutory Report, even if that disclosure may lead to your identification, provided we take all reasonable steps to reduce the risk you will be identified.
- (c) You may make a Statutory Report anonymously, however, it may be difficult to address these reports effectively.

4. ARE THERE ANY ADDITIONAL PROTECTIONS FOR STATUTORY REPORTS?

4.1 No action against you

If you make a Statutory Report:

- (a) You will not be subject to any civil, criminal, or administrative liability (including disciplinary action) for making the report.
- (b) No contractual action can be taken against you based on the report you make.
- (c) In some instances, the information you provide is not admissible in proceedings against you (except about any false information you provide).

Of course, you can still be subject to civil, criminal or administrative liability for conduct that is revealed by your report.

4.2 No victimisation or detrimental treatment

It is unlawful for a person to engage in conduct against you that causes or will cause detriment:

- (a) In circumstances where the person believes or suspects that you or a third person made, may have made, proposes to make, or could make a Statutory Report; and
- (b) If the belief held by that person is the reason or part of the reason for their conduct.
- (c) Threats of detriments will also be unlawful if:
 - (i) the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether you would fear the threatened detriment being carried out; and
 - (ii) the threat was made because you made or may make a qualifying report.

- END OF DOCUMENT -

