

WHISTLEBLOWER POLICY

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Drafted by:	Timor-Leste Programs Team	Approved by Board on:	June 23 2020
Responsible person:	Managing Director	Scheduled review date	June 23 2022

1. Introduction

Educating The Future Australia Limited (ETF) is committed to fostering a culture of legal, ethical, and moral behaviour as well as maintaining exemplary corporate governance.

ETF recognises the importance of transparency and accountability in all areas of the organisation and, as such, supports the reporting of improper conduct.

All people volunteering or otherwise working with ETF have a responsibility to disclose information regarding improper conduct. ETF is committed to encouraging the reporting of any suspicions of unethical, illegal, fraudulent or undesirable conduct involving ETF's operations and provides protections and measures so that people who make a report can do so confidentially and without fear of intimidation, disadvantage or reprisal.

2. Purpose

The purpose of this **Whistleblower Policy** is to outline the investigative process, which ETF maintains to ensure that it is fair and impartial. This process includes reporting of improper and illegal conduct, procedures for reporting, and the protection of whistleblowers' identities.

This whistleblower policy seeks to ensure that ETF can function effectively and be held accountable for its actions.

3. Scope of policy

This policy is intended to apply to all ETF overseas Timor-Leste activities whilst conducting or planning overseas activities. The policy is applicable to all current and former ETF officers, employees, contractors, consultants, suppliers (including their employees), third party providers, secondees and associates of ETF (including a relative, spouse or dependent of any of those mentioned people).

This policy is applicable when an Eligible Whistleblower (as defined below) makes a disclosure in accordance with the requirements under the whistleblower protections of the *Corporations Act 2001* (Cth) (**Corporations Act**).

Whistleblowing protection is afforded when:

1. An Eligible Whistleblower;
2. Makes a disclosure of information relating to a “Reportable Matter”;
3. To an “Eligible Recipient”.

4. Definitions

4.1 Definitions for this policy

4.1.1 Whistleblowing:

The disclosure of information by an Eligible Person who suspects or is aware of Reportable Matters, including misconduct, fraud, corruption, illegal activities, mismanagement, malpractice, or any other wrongdoing made to an Eligible Recipient.

4.1.2 Eligible Whistleblower:

An Eligible Whistleblower is a person who is, or has been, any of the following:

- an officer or employee of ETF (this includes current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- a person who supplies goods or services to ETF or an employee of a person who supplies goods or services to ETF (whether paid or unpaid) - this could include current and former volunteers, contractors, consultants, service providers and business partners;
- a person who is an associate of ETF - for example, a director or company secretary of ETF or a related body corporate of ETF; or
- a relative, dependent or dependent of the spouse of any person referred to in this definition of Eligible Whistleblower.

4.1.3 Reportable Matters:

A disclosure will concern a Reportable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information being disclosed is about:

- misconduct (including fraud, negligence, default, breach of trust and breach of duty);
- an improper state of affairs or circumstances;
- behaviour that represents a danger to the public or the financial system;
- a breach of the Corporations Act; or
- a breach of the Taxation Administration Act or improper conduct in relation to the tax affairs,
in relation to ETF.

Personal work-related grievances that don't involve a detriment caused to you as a Protected Whistleblower (or a threat of detriment) aren't a Reportable Matter and aren't protected under the Corporations Act or Taxation Administration Act.

A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but doesn't have significant implications for ETF.

4.4.4 Eligible Recipients

A protected disclosure of a Reportable Matter can be made using any of the channels below (each is an Eligible Recipient of Reportable Matters):

- an officer, director or senior manager of ETF;
- an internal or external auditor of ETF; or
- (in relation to tax affairs) a tax agent or ETF.

Disclosures of a Reportable Matter may also be protected when made to:

- ASIC;
- APRA;
- the Commissioner of Taxation; or
- another Commonwealth authority prescribed by law.

5. Procedures

5.1 All ETF staff and volunteers will be made aware of this policy and their responsibility to report suspected or actual misconduct to an Eligible Recipient. A Whistleblowing Protection Officer (**WPO**) will be appointed by the Board, and where there is no one appointed, this will be the role of the Managing Director.

5.2 The WPO is responsible for ensuring that staff and volunteers are adequately trained in understanding and identifying any activity that may be in breach of the above definitions. Additionally, the WPO is responsible for ensuring that staff and volunteers understand the correct reporting procedure and are aware that they are entirely protected from adverse consequences if they come forward.

5.3 This policy will be made freely available on the ETF website in the policies section.

6. Reporting Procedures

6.1 A whistleblower should report cases of actual or suspected misconduct to either the WPO or a member of the Board.

6.2 Regardless of who is contacted first, the WPO and Board will meet to agree on the appointment of an appropriate delegate, who is not implicated in the report, to lead the investigation (the identity or details that may lead to the identification of the whistleblower will only be divulged to that person with the whistleblower's consent). This is to ensure that the process is fair and impartial and that the whistleblower is protected.

6.3 The responsibilities of the appointed investigator include taking all reasonable steps to ensure:

- The response is appropriate to the circumstances; and
- No retaliatory action will be taken against the whistleblower.

6.4 The WPO is required to keep the Board informed of their progress (to the extent the Board do not have consent to be made aware of the whistleblower's identity or details that may lead to their identification, all reasonable steps will be taken to protect this information).

6.5 A Protected Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect.

6.6 You may choose to remain anonymous when disclosing a Reportable Matter, over the course of the investigation and after the investigation is finalised. While you are encouraged to share your identity when making a disclosure, as it may make it easier for ETF to address your disclosure of a Reportable Matter and for ETF to communicate with you, you are not required to share your identity. If you don't share your identity, ETF will assess your disclosure in the same way as if you had revealed your identity. However, there may be some practical limitations in conducting the investigation if you don't share your identity.

7. Investigation process

7.1 Once a report of a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of those allegations will begin as soon as practicable after the report has been received.

7.2 If ETF determines that the information disclosed does not amount to a Reportable Matter, the Eligible Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

7.3 If an investigation is conducted, it will:

- follow a fair process;
- be conducted in as timely a manner as the circumstances allow; and
- be independent of the person(s) about whom an allegation has been made.

7.4 Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity

to respond to any allegation. That is, ETF will take steps to ensure fair treatment of any person who is the subject of the Reportable Matter report as well as the Protected Whistleblower.

7.5 Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. ETF recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

6. Whistleblower protection

6.1 Confidentiality

6.1.1. Disclosures from Protected Whistleblowers will be treated confidentially and sensitively. Once a report is received, the Eligible Recipient will make sure immediate steps are taken to protect the identity of the Protected Whistleblower. This will include redacting the name and position of the Protected Whistleblower from any written record of the report, and making sure appropriate document security is implemented.

6.1.2 It's illegal for a person to identify Protected Whistleblowers or disclose information that is likely to lead to their identification. If you are a Protected Whistleblower, your identity and position (or any other information which would be likely to identify you) will only be shared if:

- you consent to the information being shared;
- the disclosure is to a recipient permitted by law such as the Commissioner of Taxation or Australian Federal Police; or
- the disclosure is otherwise allowed or required by law (for example, disclosure to a lawyer of ETF to receive legal advice relating to the law on whistleblowing).

6.1.3 In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation. In this circumstance all reasonable steps will be taken to reduce the risk that you will be identified.

6.2 Protection against detrimental treatment

6.2.1 It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to a Protected Whistleblower in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Reportable Matter and where that belief or suspicion is a reason for the conduct.

6.2.2 Detrimental treatment could include dismissal, demotion, harassment, damage to your reputation, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as a Protected Whistleblower.

6.2.3 ETF will seek to ensure that Protected Whistleblowers are not subjected to detrimental treatment as a result of making (or intending to make) a disclosure under this policy. To protect Protected Whistleblowers from detrimental treatment, [entity name] will:

- make an assessment of the risk of detriment against a Protected Whistleblower as soon as possible after receiving a disclosure of a Reportable Matter;
- make sure ETF management are aware of their responsibilities to maintain the confidentiality of a Protected Whistleblower, address the risks of detriment and ensure fairness when managing the performance of, or taking other management action relating to, a Protected Whistleblower; and
- take practical action, as necessary, to protect a Protected Whistleblower from the risk of detriment and intervene if detriment has already occurred.

6.2.4 If a Protected Whistleblower believes that they have been subject to detrimental treatment, they should inform an Eligible Recipient immediately.

7. Policy Review

7.1 This policy is made available on ETF's website.

7.2 Adherence and impact of this policy within ETF's programs and operations whilst overseas will be monitored on a regular basis, and ETF will communicate and consult with relevant stakeholders regarding our approach to whistleblowers. If local laws are in any way inconsistent with this policy or impose a higher level of protection than this policy, those local laws take precedence to the extent of the inconsistency.

7.3 This policy will be reviewed every two years.