

Catholic Schools NSW Limited Whistleblower Policy

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Policy Ownership

The Chief Legal and Risk Officer is responsible for the development and update of this policy.

Policy Application

This Policy is subject to adoption by the Board.

Policy Location

This policy is located on CompliSpace
<https://csnsw.cspace.net.au/CatholicSchoolsNSWPolicies>

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1. Background

Catholic Schools NSW Ltd (CSNSW) has been established by the Bishops of NSW (Member Bishops) for the purposes of:

- a. acting as an overarching entity for the purpose of advancing education and religion in Catholic schools in NSW; and
- b. ensuring that systemic Catholic schools meet their compliance requirements; and
- c. measuring activities in such a way as to maximise the educational and faith outcomes of students.

These purposes are reflected in the Constitution of CSNSW and are further supported by a canonical mandate from the Member Bishops of each of the 11 Dioceses across NSW.

2. Context

CSNSW is committed to promoting a culture of transparency and integrity by maintaining an ethical work environment and an organisational culture that does not tolerate any act which constitutes 'Reportable Conduct' as defined in this policy.

This policy gives expression to CSNSW's commitment to the prevention, detection, reporting, investigation and rectification of issues of unethical and unlawful behaviour within CSNSW in its various capacities including as:

- a. the block grant authority responsible for administering funding for capital expenditure for NSW Catholic schools received from the Australian Government in accordance with section 83 of the *Australian Education Act 2013 (Cth)* (AEA) and the NSW Government's Building Grants Assistance Scheme, which provides capital assistance to non-government schools in NSW (BGAS);
- b. the approved authority eligible to receive and administer Commonwealth recurrent funding for Catholic schools in New South Wales in accordance with section 73 of the AEA;
- c. the approved system authority for Catholic schools in New South Wales in accordance with section 40 of the *Education Act 1990 (NSW)* and section 78(6) of the AEA; and
- d. the non-government representative body for Catholic schools in New South Wales in accordance with section 91 of the AEA.

As a public company limited by guarantee, CSNSW is a regulated entity for the purposes of section 1317AAB of the *Corporations Act 2001 (Cth)* (Corporations Act) and is required to comply with the whistleblower provisions in Part 9.4AAA of the Corporations Act and Part IVD of the *Taxation Administration Act 1953 (Cth)* (Whistleblowing Legislation).

3. Purpose and Objective

The purpose of this policy is to:

- a. encourage and support the reporting of Reportable Conduct and define what constitutes Reportable Conduct;
- b. identify who may make a whistleblower report;
- c. explain how the identity of a whistleblower will be protected;
- d. explain how a whistleblower will be supported and protected from any retaliation or detrimental conduct as a result of making a disclosure of Reportable Conduct;
- e. explain the whistleblower reporting process and how reports are assessed and investigated;
- f. explain the roles of specific appointments for the investigation of Reportable Conduct and the protection and support of whistleblowers;
- g. detail the requirements surrounding governance of this policy and process; and
- h. comply with CSNSW's obligations under the Whistleblower Legislation.

This policy applies to all directors, officers and employees of CSNSW and may be subject to change from time to time at CSNSW's discretion or as required by law.

4. Qualifying Disclosures

Certain types of disclosures are entitled to statutory protections under the Whistleblowing Legislation.

For a whistleblower to obtain those protections, the whistleblower must:

- a. be an 'eligible whistleblower'. A list of eligible whistleblowers for CSNSW is set out in section 5
- b. be reporting on a 'disclosable matter'. A 'disclosable matter' is the same as the Reportable Conduct described in section 6 of this policy.
- c. report that disclosable matter to an 'eligible recipient'. A list of eligible recipients for CSNSW is set out at section 8.

If a whistleblower meets the three criteria described above, they will be considered to have made a 'Qualifying Disclosure' and are entitled to protections under the Whistleblowing Legislation.

Additionally, a report will also qualify for protection where an eligible whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower Legislation, even in circumstances where the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter'.

A whistleblower can obtain additional information about making a disclosure, including which Policy to make a disclosure under, by contacting the Chief Legal and Risk Officer.

5. Who can make a Whistleblower report?

The following is a list of people who can make disclosures of Reportable Conduct:

- a. an officer of CSNSW. An officer includes directors of the board and the company secretary of CSNSW;
- b. an employee of CSNSW;
- c. an individual who supplies services or goods to CSNSW (whether paid or unpaid);
- d. an employee of a supplier of services or goods to CSNSW (where paid or unpaid);
- e. an individual who is an associate of CSNSW (this includes directors and secretaries of both CSNSW and any related bodies corporate);
- f. a spouse, child or other relative of an individual listed above;
- g. a dependant of any individual listed above or of their spouse; or
- h. was formerly any of the above (e.g. former employee).

6. Reportable Conduct

If you have reasonable grounds to suspect that you have information concerning:

- a. misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs in relation to CSNSW or a related body corporate of CSNSW (if any); or
- b. misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of CSNSW or an associate of CSNSW (Tax Disclosures),

then this is Reportable Conduct for the purposes of this policy and is 'disclosable matter' under the Whistleblowing Legislation.

For the purpose of Tax Disclosures an associate of CSNSW is defined in section 318 of *the Income Tax Assessment Act 1936 (Cth)*. For a company, associates include partners, spouses or children of partners, trustees of trusts where the company is a beneficiary, any other entity that influences the company or holds a majority voting interest in the company, or another company that the first company may control or have a majority voting interest in.

CSNSW is committed to identifying and responding to disclosures of Reportable Conduct and fostering a culture of speaking up about problems and risk so CSNSW can continually improve the way it conducts and manages its responsibilities and obligations.

Personal work-related grievances should not be reported under this policy and are not protected under the Whistleblowing Legislation. Examples of personal work-related grievances have been included in Appendix A.

The Board of CSNSW and senior management encourage all persons with relevant knowledge to report conduct that they believe could be reportable under this policy. Failure to disclose Reportable Conduct may result in disciplinary action.

A person should have reasonable grounds to suspect that they possess information relating to 'Reportable Conduct' when making a whistleblowing report.

Some additional examples of Reportable Conduct are included at Appendix A.

7. Whistleblower Protection

A whistleblower, potential whistleblower or persons associated with a whistleblower who has made or may make a disclosure of Reportable Conduct under this policy will be protected from retaliation and detrimental action. Detrimental action may include any of the following:

- a. termination of employment;
- b. disadvantaging someone in their employment, (e.g. not giving someone legal entitlements such as pay or leave);
- c. changing someone's job description or title to their disadvantage;
- d. offering a potential employee different (and unfair) terms and conditions for the job, compared to other employees;
- e. harm or injury to a person, including psychological harm;
- f. not promoting someone because they have been a whistleblower;
- g. damage to a person's property, reputation, business or financial position;
- h. harassment, intimidation or bullying;
- i. discriminating between employees to the disadvantage of a whistleblower;
- j. any other conduct that constitutes retaliation; or
- k. any other damage to a person.

It is not acceptable to retaliate against or victimise a whistleblower (or threaten to do so) as a result of their making, or attempting to make, a disclosure of Reportable Conduct. This will not be tolerated by CSNSW under any circumstances. Any employee who is found to have retaliated against a whistleblower will be liable to disciplinary action, including potential termination of employment.

Any person who experiences retaliation or detrimental conduct as a result of making, or attempting to make, a disclosure under this policy should report such conduct to the SpeakUp service, the Whistleblowing Investigation Officer or Chief Executive Officer immediately.

Where appropriate, CSNSW will investigate any complaint of detriment to a whistleblower as a separate matter. The matter may be investigated by a suitable person who is not involved in the investigation of any relevant disclosure(s) and the investigation findings will be provided to the Audit and Risk Committee of the Board.

A whistleblower may also seek independent legal advice or contact regulatory bodies (such as ASIC or APRA) if they believe they have suffered detriment.

In certain circumstances, victimisation of a whistleblower or person associated with the whistleblower, is a criminal offence and the offender may also be liable to compensate the whistleblower/victim for any damages suffered as a result of the victimisation.

If a whistleblower considers themselves 'at significant risk' of retaliation as a result of making a disclosure, they may request that positive action be taken in relation to the protection. Such action could include, but is not limited to, a request to be allowed to take leave or work from home for the duration of the investigation. The whistleblower must advise the Chief Operating Officer if they wish specific actions to be considered and the Chief Operating Officer will liaise with the Chief Executive Officer to determine the feasibility of the request. Wherever possible, such requests will be met or the whistleblower will be provided with an explanation as to the reason(s) it is not possible. The Chief Operating Officer may be limited in their ability to provide protection if the whistleblower does not consent to be identified.

Where detriment has occurred, CSNSW will investigate and address the detrimental conduct, including by taking any appropriate disciplinary action.

In some circumstances, CSNSW may be required to take administrative action to protect whistleblowers from detriment. This administrative action is not detrimental conduct. It will also not be detrimental conduct where CSNSW is required to manage a whistleblower's unsatisfactory work performance in line with CSNSW's performance management procedures. Where it is appropriate, CSNSW will inform the whistleblower about the reason for any administrative or management action.

Nothing in this policy impacts on CSNSW's ability to deal with an employee in relation to matters arising in the ordinary course of their relationship with, and contractual duties to, CSNSW (for example, separate performance or misconduct concerns).

8. How to make a Whistleblower report

CSNSW has appointed Deloitte Risk Advisory, an external third party provider, to manage reports of Reportable Conduct and investigations into those reports. This service is called SpeakUp.

A person who seeks to make a disclosure of Reportable Conduct may do so on a confidential basis in any one of the following ways:

- By calling CSNSW's dedicated toll free number within Australia on 1800 945 077 which is available to receive calls 24 hours, 7 days per week; or
- By making a report online via the SpeakUp website at [SpeakUp](#); or
- By emailing CSNSWspeakup@deloitte.com.au; or
- By sending a letter via reply paid post to

CSNSW SpeakUp, Reply paid 12628, A'Beckett Street, Victoria 8006.

Whistleblowers are encouraged to make disclosures of Reportable Conduct via the SpeakUp service detailed above. The making of a report via the SpeakUp service will mean that it has been made to an 'eligible recipient' under the Whistleblowing Legislation.

Under the Whistleblowing Legislation, whistleblowers may also disclose Reportable Conduct to the following additional eligible recipients:

- a. an officer of CSNSW and related bodies corporate (including senior executives of CSNSW and the Board);
- b. an auditor, or a member of an audit team conducting an audit of CSNSW or any related body corporate of CSNSW;
- c. an actuary of CSNSW or any related body corporate of CSNSW;
- d. any person authorised by CSNSW to take disclosures (i.e. the SpeakUp service);
- e. a senior manager of CSNSW or any related body corporate of CSNSW. A senior manager is a person who makes, or participates in making, significant business decisions of CSNSW.

- f. in relation to Tax Disclosures, a whistleblower can also disclose Reportable Conduct to:
 - i. a registered tax agent or Business Activity Statement (BAS) agent who provides tax agent services or BAS services to CSNSW;
 - ii. a Senior Manager of CSNSW (as described in subparagraph (e) above).
 - iii. any other employee or officer of CSNSW who has functions or duties that relate to the tax affairs of CSNSW.

If you are the recipient of a report from a whistleblower relating to Reportable Conduct, you must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or without the express permission from the Chief Legal and Risk Officer. Such action is illegal and may be a criminal offence.

9. Investigation of Whistleblower reports

On receipt of a disclosure, the person receiving it must ask the whistleblower whether he or she consents to the disclosure and/or their identity being shared with appropriate persons (e.g. with the Chief Legal and Risk Officer, Chief Executive Officer or Chief Operating Officer at CSNSW), and, if appropriate, to a Whistleblower Investigation Officer, for the purpose of investigating the disclosure.

Although whistleblowers are under no obligation to consent to the disclosure of their identity and are able to make a report on an anonymous basis, we encourage whistleblowers to consent to their identity being disclosed for investigation purposes. This will enable the report to be investigated properly and the whistleblower to be more effectively protected and supported as contemplated by this policy.

CSNSW's SpeakUp service conducts a triage and assessment of all disclosures it receives.

CSNSW will assess each disclosure to determine if it qualifies for protection and whether a formal, in-depth investigation is required.

Reported matters are allocated to a Whistleblower Investigations Officer after it has been determined, through an assessment and triage process, that the matter may constitute Reportable Conduct.

If it is determined that there is insufficient information or evidence to warrant further investigation, the whistleblower will be informed at the earliest possible opportunity (if their identity is known). No further action will be taken.

Making a report of Reportable Conduct is a serious matter. Consequently, CSNSW may take disciplinary action in relation to a false report. However, no action will be taken against a whistleblower who makes a report that is based on reasonable grounds to suspect misconduct or an improper state of affairs which is not substantiated in a subsequent investigation.

Where a formal investigation is initiated, this will be a fair and independent process, without bias, and conducted by the Whistleblower Investigations Officer. Investigations will be independent of both CSNSW and the individual concerned in respect of whom allegations have been made, the person who has made the disclosure, or any person who is the subject of the Reportable Conduct.

The Whistleblower Investigations Officer will be an employee of Deloitte Risk Advisory and is responsible for:

- a. conducting whistleblower related investigations to investigate the substance of the disclosure to determine whether there is evidence in support of the matters raised or alternatively to refute the report made; and
- b. providing feedback to the whistleblower on the progress and findings of the investigation in accordance with this policy.

Where appropriate, the whistleblower will be provided with regular updates, although the frequency and timeframe of any updates may vary on the nature of the disclosure. At the end of an investigation, the investigator will make factual findings on any allegations raised. Findings will be made on the balance of probabilities based on verifiable evidence. The whistleblower will be informed by the Whistleblower Investigations Officer of the final outcome of the investigation, where appropriate and if the whistleblower's identity is known. The potential outcomes to be communicated are:

- a. substantiated and appropriate action has been taken; or
- b. disproven and no further action will be taken unless further evidence to the contrary becomes available; or
- c. unable to be substantiated and no further action will be taken unless further evidence becomes available.

The findings of any investigation into a disclosure (together with any remediation action plan) will be recorded and subject to the record-keeping and confidentiality obligations set out in this Policy. The method for documenting and reporting the findings will depend on the nature of the disclosure. In most cases, a final investigation report will be provided to the Audit and Risk Committee of the Board. Where necessary, any final investigation report may be redacted to protect the whistleblower's identity or information that may identify the whistleblower.

Where investigations substantiate an allegation arising from the disclosure, the matter will be referred to the Chief Legal and Risk Officer and Chief Operating Officer for further consideration and if appropriate, escalated to the Chief Executive Officer and the Chair of the Audit and Risk Committee. Employees found to have engaged in Reportable Conduct will be dealt with in accordance with established administrative or disciplinary procedures which may include termination of employment.

Any matters of a criminal nature will be reported to the Police and, if appropriate, other regulatory authorities.

If a person who makes a disclosure considers that their disclosure has not been dealt with in accordance with this policy, the matter can be escalated to the Chief Executive Officer. The whistleblower can also appeal to the Audit and Risk Committee of the Board of CSNSW if the matter is not resolved by the Chief Executive Officer.

10. Confidentiality, anonymity and immunity

CSNSW is committed to protecting the anonymity or confidentiality of whistleblowers. CSNSW will make every effort to protect a whistleblower's anonymity (if a disclosure is made on an anonymous basis). It is important to note however, that in certain circumstances, CSNSW may be compelled by law to disclose the whistleblower's identity, for example in legal proceedings.

It is also important to note, there is a difference between anonymity and confidentiality. Anonymity exists in one of two cases. The first is when none within the organization know the identity of the whistleblower. This is made possible when a whistleblower makes a complaint without disclosing their identity (for example, by email, but using a name and email address which is not the whistleblower's name/identity). Another category of anonymity is when the whistleblower makes the disclosure, the whistleblower formally requests anonymity. Under such a circumstance, under the Act, this anonymity needs to be safeguarded. That would be done by the eligible recipient providing all information provided in the disclosure to others within the organisation, but not the identity of the whistleblower. Confidentiality, on the other hand, is when the information and identity of the whistleblower is known on a 'need to know' basis only by those within an organization who need to know it. That may include senior management and any involved in any possible investigation. As stated above, both anonymity and confidentiality potentially can no longer be ensured by the organization, in the event the matter leads to external legal proceedings.

In a practical sense, it is also important to note that anonymous reports are more difficult to investigate, and in some circumstances may hinder the progress of an investigation. This is because the investigation of particular factual circumstances giving rise to the Reportable Conduct may, by its very nature, disclose the identity of the whistleblower. Consequently, CSNSW may be constrained in the way in which it conducts an investigation so as to protect the identity of the whistleblower. Whistleblowers who make anonymous reports are encouraged to maintain ongoing two-way communication with CSNSW so that CSNSW, where appropriate, can ask follow-up questions and/or provide feedback.

If you do disclose your identity and you are an 'eligible whistleblower' who is making a disclosure protected by the Whistleblowing Legislation via the SpeakUp service or to other 'eligible recipients', the recipient has an obligation to keep your identity confidential. This includes keeping confidential information which could lead to the disclosure of your identity.

All information received from a whistleblower in relation to a disclosure of Reportable Conduct, or that could lead to the identification of the whistleblower, is to be held securely and in the strictest confidence and must not be disclosed unless:

- a. the whistleblower has consented (preferably in writing) to the disclosure prior to such a disclosure; or
- b. CSNSW is compelled by law to do so; or
- c. CSNSW deems it appropriate to make a disclosure to a regulator (such as ASIC, APRA and the Australian Federal Police (AFP) or other prescribed body); or
- d. information regarding the suspected or actual wrongdoing is disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower; or
- e. the disclosure of information (other than the whistleblower's identity) is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified; or
- f. the disclosure of the identity of a whistleblower, or information likely to lead to his or her identification, is to a legal practitioner for the purposes of obtaining legal advice or

representation.

Any breach of confidentiality of the information provided by a whistleblower, or a whistleblower's identity, will be subject to a separate investigation and, if an employee is found to have disclosed the information, they may be liable to disciplinary action.

Whistleblowers should report any suspected or actual breaches of confidentiality to the Chief Legal and Risk Officer.

A whistleblower may also lodge a complaint with a regulator, such as ASIC or APRA, for investigation

To ensure the confidentiality of a whistleblower's identity, CSNSW will ensure:

- a. all personal information or reference to the whistleblower witnessing an event will be redacted;
- b. the whistleblower will be referred to in a gender-neutral context;
- c. where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- d. disclosures will be handled and investigated by qualified staff.

CSNSW may, at its discretion, grant a whistleblower, who has not himself or herself been engaged in serious or unlawful conduct, immunity from disciplinary proceedings relating to matters that may come to light as a result of their disclosure. However, whistleblowers must continue to adhere to their obligations to CSNSW, including any relevant policies in relation to the security and privacy of CSNSW information, at all times.

CSNSW cannot grant any person immunity against criminal prosecution or third party legal proceedings. Immunity against prosecution can only be granted, in most jurisdictions, by the relevant Director of Public Prosecutions or other prosecuting authority.

Where investigations show that the disclosure is disproven, all matters relating to the conduct and the results of the investigation will remain confidential.

Appendix A contains additional information relating to anonymous disclosures and whistleblower immunities.

11. Fair treatment of employees that are the subject of a disclosure

A person against whom allegations have been made will be informed of the substance of any allegation, except to the extent that doing so may identify the whistleblower. .

CSNSW is committed to ensuring the fair treatment of employees and other persons engaged by CSNSW who are mentioned in disclosures of Reportable Conduct, or to whom such disclosures relate. Fair treatment of those persons includes, but is not limited to, the following:

- a. the opportunity to be 'heard' on, and respond to the allegations as against them before any adverse findings are made against them; and
- b. the opportunity to have their responses considered by CSNSW and, in appropriate circumstances, investigated.

During any investigation into a report of Reportable Conduct, CSNSW extends support and protection to employees, officers and others engaged by CSNSW and implicated in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to the Whistleblowing Investigation Officer

or via the SpeakUp service so that these matters may be addressed.

CSNSW will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where a party has concerns about unfair treatment in the context of assessment of, and investigation into the Reportable Conduct.

12. Support of Whistleblowers

CSNSW firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.

Whistleblowers are encouraged to raise any concerns arising out of a disclosure (or anticipated disclosure) or any subsequent investigation process via the SpeakUp Service or to the Whistleblowing Investigation Officer.

CSNSW is concerned to ensure that whistleblowers are supported both during, and following the making of a disclosure, CSNSW encourages whistleblowers to make use of its employee assistance program AccessEAP which can be contacted on 1800 818 728.

This is a confidential counselling service offered free of charge to CSNSW employees.

13. Accountability and responsibility

The Board of CSNSW is responsible for this policy.

The Audit and Risk Committee is responsible for the oversight of the **final investigation report of any reportable matters**.

The Chief Legal and Risk Officer is the owner of this policy and is responsible for:

- a. managing the SpeakUp arrangement with Deloitte Risk Advisory to ensure appropriate triaging, assessment, monitoring and reporting to CSNSW;
- b. providing an annual report to the Board of CSNSW or more frequently if required;
- c. monitoring and updating this policy annually, or more frequently if required;
- d. publishing this policy;
- e. making available ongoing training to CSNSW employees and directors to ensure that the process for making a disclosure and the management of those disclosures is well understood, including the consequences of non-compliance with this policy; and
- f. ensuring compliance with any applicable legislation.

14. Compliance with CSNSW's policies and procedures

CSNSW has established policies and procedures that supports its commitment to strive for the highest ethical standards in all that it does.

Each of those policies has a mechanism for reporting matters of concern. For example, an employee may make a complaint of bullying in accordance with the process described in CSNSW's Employee Handbook. In the normal course of events, employees should refer to the relevant policies and procedures established by CSNSW to attempt to resolve any concerns before making a report of Reportable Conduct.

Appendix A – Additional Information about the Whistleblowing Legislation

1. Additional examples of Reportable Conduct

The following are some additional examples of Reportable Conduct for the purposes of this policy:

- Fraud - dishonest activity by a director or an employee causing actual or potential financial loss to CSNSW including the loss of moneys or other property and whether or not deception is used at the time, immediately before or immediately following the activity.

It also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position.

- Offences - an offence against or a contravention of:
 - i. the *Corporations Act 2001* or the *Australian Securities and Investments Commission Act 2001*. This would include conduct such as misleading and deceptive conduct, insider dealing and market manipulation; or
 - ii. any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. This would include conduct such as bribery of a Commonwealth Public Official; or
- Tax Disclosures - in relation to Tax Disclosures, the discloser must have information relating to misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of CSNSW or an associate of CSNSW. The discloser must consider the information they possess may assist the eligible recipient to perform functions or duties in relation to the tax affairs of CSNSW or an associate of CSNSW.
- Other - conduct that represents a danger to the public or the financial system (even where that conduct does not involve a breach of a particular law). Additionally, the Act allows a disclosure on what a whistleblower may consider to be 'an improper state of affairs', however, the Act does not define what an 'improper state of affairs' may be.

The following list is conduct that is not dealt with under this policy, does not amount to Reportable Conduct and does not attract the protections under the Whistleblowing Legislation:

- Parent complaints - Complaints that relate to a child at a Catholic School in NSW must be referred directly to the child's school. Parental complaints which have not been satisfactorily resolved must be directed to the Catholic Schools Office in the Diocese in which the child's school operates;
- Diocesan and school employees - Diocesan employees are employed by their respective Diocese and must follow Diocesan processes and procedures for making complaints or raising issues;
- Workplace grievances - examples of personal work-related grievances that should not be reported under this policy include:
 - an employee's dissatisfaction with their pay (unless the employee's grievance relates to discriminatory conduct); or
 - an employee's failure to receive a promotion on grounds unrelated to discriminating conduct.

The procedure for the management of employment issues including those relating to bullying, harassment, discrimination, health/safety, workplace grievances, disciplinary action and breaches of the Code of Conduct are set out in CSNSW's Employee Handbook.

In some circumstances, a personal work-related grievance may amount to a disclosable matter. For example, this may occur where:

- a. a personal work-related grievance includes information about misconduct;
- b. the disclosure relates to the breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- c. the personal work-related grievance suggests misconduct beyond the whistleblower's personal circumstances;
- d. the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- e. the whistleblower seeks legal advice or legal representation about the operation of the Whistleblowing Legislation.

2. Additional Protections for Whistleblowers

In addition to protection against detriment described in section 7, a whistleblower who makes a Qualifying Disclosure cannot be subject to any civil, criminal or administrative liability for making the disclosure. This means that no contractual or other remedy may be enforced against the whistleblower on the basis of their disclosure.

There is no immunity from any action in relation to misconduct that the whistleblower was involved in, but Qualifying Disclosures will be inadmissible in relation to any such proceedings.

A person may bring civil proceedings for a compensation order or pursue civil penalties even when a criminal prosecution has not been, or cannot be, pursued.

This may include circumstances in which a whistleblower (or any other person) has suffered loss, damage or injury and CSNSW has failed to prevent a person from causing the detriment.

Whistleblowers should seek independent legal advice if they believe they are entitled to compensation or other relief under the Whistleblowing Legislation.

3. Disclosures outside of CSNSW

CSNSW encourages whistleblowers to disclose Reportable Conduct via the SpeakUp service. This means that the report will come to the attention of the people responsible for assessing the report and carrying out any subsequent investigation in accordance with this policy.

However, the Whistleblowing Legislation also allows whistleblowers to disclose Reportable Conduct to:

- the Australian Securities and Investments Commissions (ASIC);
- the Australian Prudential Regulation Authority (APRA);
- in relation to Tax Disclosures, the Commissioner of Taxation (ATO); or
- any other prescribed Commonwealth authority or regulator.

Additionally, the Whistleblowing Legislation allows a whistleblower, in the circumstances summarised below, to make a disclosure of Reportable Conduct to a journalist or a member of parliament. Except for these disclosures, reports to journalists or parliamentarians are not permitted unless expressly authorised by the Chief Legal and Risk Officer or the Chief Executive Officer.

A whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

Public Interest Disclosure - this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if:

- the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority;
- the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related;
- the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.

Emergency Disclosure - this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if:

- the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.

For both Public Interest and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial imminent danger.

4. Practical advice for making a Report

Disclosures are most useful when they include key information that offers actionable insight. Disclosures should include as much of the following information as possible if known by the person reporting the misconduct:

- What occurred – describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations.
- How the misconduct was executed – describe any factors that may have enabled the misconduct or contributed to misconduct going undetected, being concealed or being previously unidentified.

- Where it occurred – the physical location/address that the misconduct occurred; the work location of those perpetrating misconduct or the location where the misconduct was observed.
- When the misconduct occurred – key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible.
- Who was involved – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also offer names of others that may have witnessed or played a role in the acts being reported.

There is no time limit associated with making whistleblowing disclosures. However, the sooner misconduct is reported and the more likely it is that reliable evidence will be able to be gathered as part of any investigation and Siemens Australia can address the matter.

A whistleblower is encouraged to reveal, at the outset, any personal interest or involvement they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being investigated pursuant to this Policy.