

WHISTLEBLOWER POLICY [GOV06]

Statement

ACOLA is committed to maintaining the highest standards of governance, ethical conduct and accountability. This Policy encourages and enables anyone connected with ACOLA to report concerns about misconduct or wrongdoing and ensures that those who do so are protected from retaliation.

ACOLA is a company limited by guarantee and a public company. This Policy is made in accordance with Part 9.4AAA of the *Corporations Act 2001* (Cth) and ASIC Regulatory Guide 270 (RG 270), both of which apply to ACOLA as a public company.

This Policy is not merely a statement of intent, the protections available to eligible whistleblowers arise from the legislation itself, and this Policy is designed to help eligible whistleblowers understand and access those statutory rights.

This Policy should be read in conjunction with the following Policies:

- Child Safety Policy [GOV02]
- Safeguarding Policy [GOV03]
- Complaints Handling Policy and Procedure [GOV04]
- Code of Conduct [HR01]
- Grievance Resolution Policy and Procedure [HR04]
- Privacy Policy [GOV05].

Relationship With Other Policies

This Policy governs protected disclosures made under the *Corporations Act 2001* (Cth). It is distinct from:

- ACOLA's Complaints Handling Policy and Procedure, which governs general external complaints and safeguarding/child safety concerns. A concern may engage both this Policy and the Complaints Handling Policy and Procedure concurrently; the Whistleblower Protection Officer will determine the appropriate pathway.
- ACOLA's Grievance Resolution Policy and Procedure, which governs internal workplace disputes. Personal work-related grievances are generally not disclosable matters under this Policy (see 'What Can Be Disclosed' section), unless they also involve conduct that constitutes misconduct or an improper state of affairs.

Scope

This Policy applies to ACOLA Board members, committee members, employees, volunteers, expert/reference group and steering committee members, contractors, and all individuals participating in ACOLA business and activities, both at ACOLA premises and at any other location.

Definitions

Detriment means any disadvantage suffered or threatened as a result of making a protected disclosure, including dismissal, demotion, harassment, discrimination, damage to reputation, harm or injury, or damage to property.

Disclosable matter means information that an eligible whistleblower has reasonable grounds to suspect relates to misconduct or an improper state of affairs or circumstances in relation to ACOLA or a related body corporate, as described in the 'What Can Be Disclosed' section of this Policy.

Eligible recipient means a person or body authorised to receive a protected disclosure under the *Corporations Act 2001* (Cth), as described in the 'To Whom a Disclosure Can Be Made' section of this Policy.

Eligible whistleblower means a person who qualifies for protection under Part 9.4AAA of the *Corporations Act 2001* (Cth), as described in the 'Who Can Make a Protected Disclosure' section of this Policy.

Protected disclosure means a disclosure made by an eligible whistleblower to an eligible recipient, in relation to a disclosable matter, that qualifies for statutory protections under Part 9.4AAA of the *Corporations Act 2001* (Cth).

Responsible Person has the meaning given in the *Australian Charities and Not-for-profits Commission Act 2012* (Cth).

Whistleblower Protection Officer (WPO) means the person designated by ACOLA to receive disclosures under this Policy and coordinate ACOLA's response to any act or omission that causes harm to a person, including physical, sexual, emotional, or psychological abuse, financial exploitation or neglect.

Whistleblower Protection Officer

ACOLA designates a Whistleblower Protection Officer (WPO) responsible for receiving, managing and coordinating the response to disclosures made under this Policy.

Whistleblower Protection Officer: Diana Melham, Company Secretary

- Email: confidential@acola.org.au
- Post: GPO Box 783 CANBERRA ACT 2601 (marked 'CONFIDENTIAL')
- Phone: +61 0412 605 129

Where the WPO is the subject of a disclosure, the disclosure should be made directly to the Board Chair or ASIC.

Where the disclosure concerns the Board Chair or a Board member, it should be made directly to the CEO (if not involved) or directly to ASIC.

Making A Disclosure

Disclosures under this Policy may be made:

- by email: confidential@acola.org.au
- by phone: +61 0412 605 129
- in writing: addressed to the WPO at GPO Box 783 CANBERRA ACT 2601
- in person: by arrangement with the WPO, and
- to ASIC: online at www.asic.gov.au/report-issue-to-asic or by telephone on 1300 300 630.

Disclosures may be made anonymously. Anonymous disclosures will be taken seriously and assessed to the extent possible. ACOLA may be limited in its ability to investigate, provide feedback or protect an anonymous discloser from detriment they have not disclosed. Anonymous disclosers are nonetheless encouraged to maintain a way of communicating with ACOLA (for example, through a trusted intermediary) to enable the investigation to proceed effectively.

Disclosures may be made verbally or in writing. The WPO will make a contemporaneous written record of any verbal disclosure

Who Can Make a Protected Disclosure (Eligible Whistleblowers)

The following persons are eligible whistleblowers under Part 9.4AAA of the *Corporations Act 2001* (Cth) and may make a protected disclosure in relation to ACOLA:

- current and former employees of ACOLA
- current and former officers of ACOLA (including Board members and company secretaries)
- current and former contractors and suppliers (including individuals employed by contractors or suppliers), whether paid or unpaid
- volunteers (who may qualify as suppliers of services to ACOLA)

- associates of ACOLA, within the meaning of section 9 of the *Corporations Act 2001* (Cth), and
- relatives, spouses and dependants of any of the above.

Protection applies whether or not the person remains in their role at the time of making the disclosure.

If you are unsure whether you qualify as an eligible whistleblower, you may obtain confidential legal advice (see 'To Whom a Disclosure Can Be Made' section) before making a disclosure. Seeking legal advice about the whistleblower provisions is itself a protected disclosure.

What Can Be Disclosed

A disclosure is a disclosable matter if the eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to ACOLA or a related body corporate. This includes:

- conduct that is, or may be, an offence against the *Corporations Act 2001* (Cth) or other Commonwealth law
- conduct that is, or may be, an offence punishable by imprisonment for 12 months or more
- conduct that represents a danger to the public or to the financial system
- conduct that is dishonest, fraudulent or corrupt
- conduct that involves misuse of ACOLA's funds, property or resources
- conduct that involves a serious breach of ACOLA's governance obligations, including ACNC Governance Standards
- conduct that causes serious harm to individuals or to ACOLA's beneficiaries, and
- any other misconduct or improper state of affairs or circumstances.

Reasonable grounds to suspect

An eligible whistleblower does not need to be certain, or to prove, that the conduct occurred. The test is whether a reasonable person in their position would suspect the information indicates misconduct or an improper state of affairs.

Motive is irrelevant, a whistleblower is protected even if they are uncertain about the full facts or are motivated in part by personal concerns, provided they have reasonable grounds to suspect a disclosable matter.

What is not a disclosable matter

A personal work-related grievance, a concern that relates solely to the whistleblower's own employment or engagement and does not involve broader misconduct, is generally not a disclosable matter under this Policy. Examples include a complaint about a performance review outcome, a pay dispute or a disagreement about a roster. These concerns should be raised under ACOLA's Grievance Resolution Policy and Procedure.

Exceptions

A personal grievance may qualify as a disclosable matter (and attract protection) where it involves a breach of the whistleblower provisions themselves, relates to victimisation following a protected disclosure or is connected to conduct that is also a disclosable matter in a broader sense. If in doubt, contact the WPO or seek legal advice.

To Whom a Disclosure Can Be Made (Eligible Recipients)

A disclosure attracts statutory protection only if it is made to an eligible recipient.

Eligible recipients include:

- internal eligible recipients
- the Whistleblower Protection Officer (ACOLA's authorised person for receiving disclosures)
- any director or company secretary of ACOLA
- a senior manager of ACOLA
- ACOLA's auditor or a member of the audit team

- external eligible recipients
- ASIC: www.asic.gov.au/report-issue-to-asic or 1300 300 630
- any other prescribed Commonwealth authority
- legal advice, or
- a lawyer, for the purpose of obtaining legal advice or legal representation about the whistleblower provisions. This is itself a protected disclosure.

Public interest and emergency disclosures

In limited circumstances, a protected disclosure may also be made to a journalist or a member of parliament. Strict conditions must be satisfied:

- the eligible whistleblower must have previously made a disclosure about the same matter to ASIC, or another prescribed body, and
- at least 90 days must have passed and the whistleblower must not be satisfied that adequate action has been taken, and
- the whistleblower must have reasonable grounds to believe that making the disclosure to a journalist or parliamentarian is in the public interest (or, for emergency disclosures, that the information concerns an imminent danger).

Before making a public interest or emergency disclosure, ACOLA strongly recommends seeking independent legal advice.

Protections for Eligible Whistleblowers

Identity confidentiality

ACOLA will take all reasonable steps to protect the identity of an eligible whistleblower. ACOLA must not disclose information that is likely to identify the whistleblower without their consent, unless required to do so by law.

In practice, ACOLA will:

- restrict access to disclosure information to those who need to know for the purposes of the investigation
- store disclosure records separately from general records, with restricted access
- refer to the whistleblower by a code or reference number in investigation documents and reports, and
- brief those involved in the investigation on their obligation to maintain confidentiality.

Limitation

It may not be possible to maintain complete confidentiality in all circumstances, including where the information itself identifies the whistleblower or where disclosure is required by law. Where ACOLA anticipates that confidentiality may not be fully maintainable, it will notify the whistleblower before any disclosure is made (where it is safe and practical to do so).

Protection from detriment

ACOLA prohibits any person from causing, threatening or facilitating detriment against:

- an eligible whistleblower who has made or proposes to make a protected disclosure, or
- any other person because of their connection with a protected disclosure (including witnesses, associates or persons who assist the whistleblower).

This protection applies regardless of whether the whistleblower's concerns are ultimately substantiated.

Any person who subjects or threatens to subject a whistleblower to detriment may face disciplinary action, up to and including termination of employment or engagement. Conduct that amounts to victimisation of a whistleblower may also give rise to civil liability under the *Corporations Act 2001* (Cth).

Immunity from liability

An eligible whistleblower who makes a protected disclosure:

- is not subject to civil, criminal or administrative liability for making the disclosure
- cannot have a contract terminated on the basis of the disclosure, and

- is not in breach of any duty of confidentiality or other obligation owed to ACOLA by making the disclosure.

This immunity does not protect a whistleblower from liability for conduct that is itself unlawful and unrelated to the disclosure.

Right to seek compensation and other remedies

An eligible whistleblower who suffers detriment in contravention of the *Corporations Act 2001* (Cth) may apply to a court for compensation and other orders under s 1317AE.

ACOLA must not take adverse action against a person in reprisal for a protected disclosure. Where a whistleblower believes they have suffered detriment, they are encouraged to seek independent legal advice about their rights and remedies.

How Disclosures Will Be Investigated

Step 1: Receipt and acknowledgement

The WPO will record the disclosure in the Whistleblower Disclosures Register upon receipt and acknowledge receipt to the whistleblower within three business days (where the whistleblower has identified themselves or provided a means of contact).

Step 2: Initial assessment and triage

Within five business days, the WPO will conduct an initial assessment to determine:

- whether the disclosure is a disclosable matter under this Policy
- whether the disclosure is also a safeguarding, child safety or general complaint requiring referral to the Complaints Handling Policy and Procedure (noting that both policies may apply concurrently)
- whether any mandatory or urgent reporting obligations apply (including to ASIC, police or other regulators)
- whether interim measures are needed to protect the whistleblower from detriment, and
- whether an internal investigation is warranted or whether the matter should be referred externally.

Step 3: Investigation

Where an internal investigation is warranted, the WPO will:

- appoint an investigator who is independent of the subject of the disclosure
- conduct the investigation with procedural fairness, including notifying the subject of the disclosure and providing them with a reasonable opportunity to respond (subject to confidentiality obligations)
- gather relevant information, including documents, records and interviews
- maintain strict confidentiality throughout, disclosing information only to those who need it to manage the investigation or comply with legal obligations
- document findings and recommended actions in a written investigation report, and
- complete the investigation as promptly as practicable.

Step 4: Outcome and feedback

The WPO will:

- brief the CEO and, where appropriate, the Board on findings and recommended actions
- implement any corrective actions arising from the investigation, and
- provide the whistleblower with feedback on the outcome, to the extent permitted by law and consistent with confidentiality obligations. Note: There are legal limits on what can be disclosed to a whistleblower about investigation outcomes, particularly information that identifies other persons. ACOLA will provide as much feedback as is lawfully possible.

Step 5: Record keeping

The WPO will maintain a confidential Whistleblower Disclosures Register recording the date and nature of each disclosure received, the assessment outcome, any mandatory reports made, investigation findings, corrective actions taken and any communications with the whistleblower.

Access to the register is restricted to the WPO, CEO and Board Chair, except where disclosure is required by law.

Fair Treatment of Persons Mentioned in Disclosures

Any person who is the subject of a disclosure made under this Policy:

- will be informed that a disclosure has been made about them, at an appropriate stage of the investigation and subject to confidentiality obligations
- will be given a reasonable opportunity to respond to any concerns before findings are made
- will have their identity and the details of the disclosure kept confidential, consistent with the same standard applied to the whistleblower, and
- is entitled to access ACOLA's support resources during the investigation.

Being the subject of a disclosure does not constitute a finding of wrongdoing. ACOLA will manage the investigation in a way that is fair and proportionate to the seriousness of the concerns raised.

Support Resources

ACOLA will ensure that both whistleblowers and persons who are the subject of a disclosure have access to appropriate support, including:

- the WPO as a confidential point of contact
- access to an Employee Assistance Program (EAP) or equivalent external counselling service, and
- referral to independent legal advice where appropriate.

Tax Whistleblower Disclosures

In addition to the Corporations Act regime, a separate but complementary whistleblower regime applies to disclosures about tax misconduct under Division 14-ZZZ of Schedule 1 to the *Taxation Administration Act 1953* (Cth) (TAA).

Under the TAA regime, an eligible whistleblower who has reasonable grounds to suspect that a registered tax agent, BAS agent or ACOLA itself has engaged in tax misconduct may make a protected disclosure to the Australian Taxation Office (ATO) or the Tax Practitioners Board (TPB).

The protections available under the TAA regime, including confidentiality, protection from detriment and immunity from liability, are substantively equivalent to those available under the Corporations Act regime described in this Policy. Where a disclosure relates to both tax misconduct and other misconduct, both regimes may apply concurrently.

If you wish to make a disclosure about potential tax misconduct, you may direct your disclosure to the WPO using the contact details in this Policy or directly to the ATO (ato.gov.au/tipofftax) or TPB (tpb.gov.au).

Board Oversight and Reporting

The WPO will provide the Board with regular, de-identified reports on the number and type of disclosures received, investigation outcomes, any systemic issues identified and training compliance.

This reporting supports Responsible Persons in discharging their duties under ACNC Governance Standard 5.

The Board is responsible for monitoring the effectiveness of this Policy and ensuring that ACOLA's whistleblower framework remains compliant with the *Corporations Act 2001* (Cth) and consistent with ASIC's regulatory guidance.

Training

ACOLA will take reasonable steps to ensure that Board members, employees and key volunteers are familiar with this Policy and ACOLA's whistleblower arrangements. Training or awareness activities will be provided periodically and may take the form of a briefing, online session, written communication or any other format appropriate to ACOLA's size and resources. As a minimum, ACOLA will aim to conduct a policy awareness session approximately every two years and will provide new Board members, employees and key volunteers with a copy of this Policy as part of induction.

Awareness activities will address as appropriate: how to make a disclosure, what protections are available, how to support a whistleblower and the obligations of those who receive a disclosure.

ACOLA will keep a record of awareness activities conducted, including the date, format and participants.

Breaches of this Policy

Any person who:

- causes or threatens detriment to an eligible whistleblower
- discloses the identity of a whistleblower without authorisation, or
- makes a disclosure they know to be false or misleading

may face disciplinary action, up to and including termination of employment or engagement, and may also be subject to civil liability under the *Corporations Act 2001* (Cth).

Review

This Policy will be reviewed every two years, or sooner following a significant whistleblower disclosure, a change in applicable legislation or ASIC regulatory guidance or a material change to ACOLA's activities or structure.

The Board is responsible for approving amendments to this Policy.

Availability

The current version of this Policy is:

- published on ACOLA's website at [Policies | ACOLA](#)
- provided to new Board members, employees and key volunteers at induction
- available internally via relevant ACOLA SharePoint sites, and
- can be provided in hard copy on request from the Whistleblower Protection Officer at confidential@acola.org.au or Company Secretary at company.secretary@acola.org.au.

Version Control

ACOLA Governance Policy					
Version	Reviewed by	Date	Approved by	Date	Next Review
V1.2026	ARF Committee	15.06.26	ACOLA Board	01.07.26	01.07.28