

## Whistleblower Policy

### 1. Purpose

- 1.1. This Whistleblower Policy (**Policy**) applies to any internal staff member or other eligible Whistleblower lodging a complaint regarding misconduct, including fraud, relating to the operating environment of Communities@Work (**Communities at Work**), including Galilee School. The Policy does not apply to members of the public with no connection to the organisation. It provides a safe and clear framework to support Whistleblowers in making these disclosures.
- 1.2. This Policy supports Communities at Work’s commitment to transparent, accountable and ethical operations.
- 1.3. This Policy complements normal reporting, and communication channels and provides an alternative means of reporting alleged or suspected wrongdoing. This Policy does not displace or override the legal protections afforded to Whistleblowers in any applicable legislation. A person considering a whistleblower disclosure should not rely solely on this policy alone to assess whether the disclosure would qualify for protection.

### 2. Introduction

- 2.1. Communities at Work are committed to upholding the highest standards of ethical and moral behaviour including integrity in all our actions. Two of the core Values of Compassion and Safety are fundamental. Communities at Work ensure our actions align with our Values which is why Communities at Work provides a duty of care to ensure protection for Whistleblowers who have reasonable grounds to disclose information.
- 2.2. The Policy is separate from mandatory reporting, reportable conduct, external complaints and internal grievance processes and obligations, refer to specific policies relating to these matters.

### 3. Authorisation

- 3.1. This Policy is endorsed and issued under the authority of the Chief Executive Officer. The Chief Executive Officer may authorise amendments to this policy at any time.

### 4. Scope of Whistleblower Protection Scheme

- 4.1. The *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth) (**Tax Act**) provide for protections of Whistleblowers (**Whistleblower Protection Scheme**).
- 4.2. A disclosure will be protected under the Whistleblower Protection Scheme if an eligible Whistleblower makes a Protected Disclosure to an Eligible Recipient. If the disclosure is protected under the Whistleblower Protection Scheme, the Whistleblower is afforded certain protections. Each of these concepts and eligibility for protections is explained in this Policy.

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	1 of 11

MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED

4.3. This Policy specifies:

- (a) who eligible Whistleblowers are:
- (b) the types of disclosures eligible for protections under the Whistleblower Protection Scheme
- (c) who Protected Disclosures can be made to and how they can be made
- (d) the protections available to Whistleblowers under the Whistleblower Protection Scheme
- (e) how Communities at Work supports Whistleblowers and protects them from detriment
- (f) how Communities at Work investigates Protected Disclosures
- (g) how Communities at Work ensures fair treatment of employees mentioned in Protected Disclosures or employees the subject of the Protected Disclosure; and
- (h) how this Policy will be made available to officers and employees of Communities at Work.

## 5. Who are eligible Whistleblowers?

5.1. Communities at Work is committed to protecting and respecting the rights of a person who reports wrongdoing in good faith.

5.2. A Whistleblower is any of the following individuals:

- (a) a current or former Director, Officer or Company Secretary
- (b) a current or former employee, contractor or supplier of goods or services (whether paid or unpaid and including volunteers)
- (c) a current or former employee of a supplier
- (d) an associate of Communities at Work (within the meaning of the Corporations Act and the Tax Act)
- (e) a relative, dependent or spouse of an individual referred to in (a)-(d) above; or an individual prescribed by the Regulations for the purposes of this paragraph – noting at the date of this Policy no individuals are prescribed.

5.3. A Whistleblower can elect to remain anonymous.

5.4. Whilst an individual must hold or have held one of the connections set out in clause 5.2 to access these protections, they do not have to identify their role when making a disclosure and can identify their concerns anonymously.

5.5. Disclosures can be made anonymously. Any Protected Disclosure that does not reveal an individual's identity will be treated as anonymous. Anonymous Whistleblowers should consider maintaining ongoing communication to aid an investigation and enable feedback to be provided. Options include setting up a generic email address or use of physical mail or PO Box.

## 6. What are “Protected Disclosures”?

6.1. A disclosure is a Protected Disclosure under the Whistleblower Protection Scheme if the discloser has reasonable grounds to suspect that the information:

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	2 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

- (a) concerns misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs or circumstances, in relation to Communities at Work
- (b) indicates that Communities at Work, or an Officer, Director or employee of Communities at Work has engaged in conduct that constitutes an offence against any of the following:
  - (i) the Corporations Act;
  - (ii) the Tax Act;
  - (iii) the *Australian Securities and Investments Commission Act 2001* (Cth);
  - (iv) the *Banking Act 1959* (Cth);
  - (v) the *Financial Accountability Regime Act 2023* (Cth);
  - (vi) the Financial Sector (Collection of Data) Act 2001 (Cth);
  - (vii) the *Insurance Act 1973* (Cth);
  - (viii) the *Life Insurance Act 1995* (Cth);
  - (ix) the *National Consumer Credit Protection Act 2009* (Cth);
  - (x) the *Superannuation Industry (Supervision) Act 1993* (Cth);
  - (xi) an instrument made under the above Acts; or
- (c) indicates that Communities at Work, or an Officer, Director or employee of Communities at Work has engaged in conduct that:
  - (i) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
  - (ii) represents a danger to the public or the financial system.

6.2. A Whistleblower should have reasonable grounds to suspect the organisation of misconduct, civil or criminal offences or other Disclosable Matter outlined above. The disclosure should be made in good faith, be honest and genuine, and motivated by wanting to disclose wrongdoing.

6.3. Examples of disclosable matters include:

- (a) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence and criminal damage against property
- (b) fraud, money laundering or misappropriation of funds
- (c) offering or accepting a bribe
- (d) financial irregularities
- (e) failure to comply with, or breach of, legal or regulatory requirements; or
- (f) engaging in or threatening to engage in detrimental conduct against a person who made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure; and may
- (g) include conduct that is not a contravention of a particular law; or

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	3 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

- (h) extend to information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve a breach of a particular law.

### Personal work-related grievances

- 6.4. Whistleblower protections do **not** cover a report of misconduct solely about personal work-related grievances. Disclosures about work-related grievances are not Protected Disclosures.
- 6.5. Personal work-related grievances include:
- (a) an interpersonal conflict with another employee
  - (b) a decision about employment, transfer, or promotion of the discloser
  - (c) a decision about the terms and conditions of discloser’s employment; and
  - (d) a decision to suspend or terminate the discloser’s employment or otherwise discipline the discloser.
- 6.6. Current or former Officers, employees, or contractors of Communities at Work who have an employment dispute or work-related grievance with the organisation should refer to the Grievance Management Policy and Procedure or Complaints Management Policy.

## 7. Who can disclosures be made to and how can they be made?

- 7.1. Disclosure must be made to an Eligible Recipient to be afforded Whistleblower Protections.
- 7.2. Communities at Work encourages disclosures to be made internally in the first instance. This provides the organisation with an opportunity to investigate and resolve the matter.
- 7.3. Disclosures may be made to senior Communities at Work employees (for example, any member of the Executive Team) or individual Board Members. The following individuals have been expressly authorised to receive disclosures which can be sent via the dedicated whistleblower portal on the Internet or by post addressed to the individual at: PO Box 1066, Tuggeranong ACT 2901:
- The Board Chair
  - The Chief Executive Officer
  - The Chief Operating and Finance Officer
- 7.4. You are also able to make Protected Disclosures to the following:
- (a) Communities at Work’s external auditor RSM, or any member of the audit team;
  - (b) a lawyer, for the purpose of obtaining legal advice or legal representation the Whistleblower Protection Scheme;
  - (c) the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or other Commonwealth bodies as prescribed by the Regulations (at the date of this Policy no bodies are prescribed); or

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	4 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

- (d) the Tax Practitioner’s Board, Commissioner of Taxation or a registered tax agent or BAS agent for disclosures pertaining to tax matters.

7.5. Information on how to make a Protected Disclosure to ASIC or APRA is available on their webpages, including ASIC INFO Sheet 239: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-Whistleblower-reports/>

**Public Interest and Emergency Disclosure**

7.6. In limited circumstances, a Protected Disclosure can also be made to:

- (a) a member of parliament
- (b) an Australian State or Territory legislature; or
- (c) a journalist (as defined in the Corporations Act),’

if the matter is a “public interest disclosure” or an “emergency disclosure” as defined in the Corporations Act.

7.7. The Corporations Act sets out strict criteria for making disclosures of this type. The Corporations Act requires that:

- (a) a disclosure must have previously been made to ASIC, APRA, or another Commonwealth body prescribed by regulation
- (b) in the case of a public interest disclosure:
  - i. at least 90 days have passed since the disclosure at (a) was made; and
  - ii. the individual does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure; and
  - iii. the individual has reasonable grounds to believe that making a further disclosure of the information is in the public interest;
- (c) in the case of an emergency disclosure:
  - i. the individual 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 the natural environment; and
  - ii. the extent of the information disclosed is no greater than is necessary to inform the journalist or parliamentarian about the substantial and imminent danger; and
- (d) before making the disclosure, the individual has given written notice to the body the original disclosure was made that includes sufficient information to identify the previous disclosure and states their intention to make a public interest disclosure or emergency disclosure.

7.8. It is important to understand the criteria for making a public interest disclosure or emergency disclosure. Whistleblowers who make eligible public interest disclosures or emergency disclosures as defined in the Corporations Act qualify for protections.

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	5 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

## 8. Process for Making Disclosure

- 8.1. Communities at Work encourages disclosure to be made directly to the Chief Executive Officer or the Chief Operating and Financial Officer via email in the first instance.
- 8.2. Contact details for making a disclosure are set out at clause 7.3 of this Policy.
- 8.3. Where the disclosure relates to:
  - (a) the Chief Executive Officer or the Chief Operating and Financial Officer, Communities at Work encourages the disclosure to be made directly to the Board Chair; or
  - (b) the Board Chair, Communities at Work encourages the disclosure to be made to the Deputy Chair or externally.
- 8.4. You can make disclosures anonymously. If you choose to make an anonymous disclosure, this may limit the ability for Communities at Work to investigate the disclosure.
- 8.5. Disclosures made in accordance with this policy should:
  - (a) include the nature of the alleged misconduct
  - (b) identify the person or persons responsible for the alleged misconduct
  - (c) include the grounds on which the disclosure of the alleged misconduct is based; and
  - (d) include, if known, the nature and whereabouts of any further evidence that would substantiate the disclosure.
- 8.6. When making a disclosure, a Whistleblower may look at and draw on information which they may lawfully have access to. However, it is prohibited to covertly record private conversations with colleagues or to engage in any criminal activity in the process of gathering information.

## 9. Investigation Procedures

- 9.1. Upon receipt of a purported Protected Disclosure, Communities at Work will assess the disclosure to determine whether:
  - (a) the disclosure qualifies for protection, and is a Protected Disclosure; and
  - (b) whether a formal, in-depth investigation is required.
- 9.2. If Communities at Work determines a disclosure is a Protected Disclosure, Communities at Work will commence an investigation into all matters reported as soon as practicable and within 1 month after the matter has been reported.
- 9.3. The matter may be referred on to the Director, Human Resources and Recruitment (**HR Director**) for investigation. At any time, including before the referral to the HR Director, an external investigator may be appointed to conduct the investigation.

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	6 of 11

MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED

- 9.4. Communities at Work will use its best endeavours to investigate all matters, Communities at Work may not be able to thoroughly investigate a disclosure in circumstances where the Whistleblower cannot be contacted.
- 9.5. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.
- 9.6. The process for the investigation may depend on the circumstances, but generally the process for an investigation will be as follows:
- (a) the disclosure will be acknowledged within 5 business days, provided the Whistleblower can be contacted;
  - (b) an initial assessment will be conducted to determine if the disclosure qualifies for protection and whether a formal investigation is required;
  - (c) the nature, scope, and timeframe of the investigation will be determined;
  - (d) investigations will focus on evidence gathering to support or refute the allegations with appropriate records maintained;
  - (e) investigations will be conducted confidentially, fairly and without bias; and
  - (f) a report will be made available to the Board, where necessary preserving confidentiality, and where a disclosure relates to a Director, excluding that Director.
- 9.7. Where possible, the HR Director will provide the Whistleblower with feedback on the progress and expected timeframes of the investigation and may provide a summary of the findings of the investigation.
- 9.8. The person against whom any allegations have been made will also be informed of the concerns, will be provided with an opportunity to respond, and to the extent permitted by law be provided with the findings of the investigation.
- 9.9. Whistleblowers will be advised of the outcome of their complaint after it has been provided to the Board for review and determination.

## 10. Protections

- 10.1. Whistleblowers who make Protected Disclosures to an Eligible Recipient, either internal or external, are afforded protections under the Whistleblower Protection Scheme.

### *Protection from detriment*

- 10.2. Communities at Work is committed to protecting and respecting the rights of a person who reports wrongdoing in good faith. Communities at Work will not tolerate any retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made a report of wrongdoing, or against that person’s colleagues, employer (if a contractor) or relatives. For example, the person must not be caused detriment through:
- (a) dismissal

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	7 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

- (b) injury in their employment
  - (c) alteration of position or duties to their disadvantage
  - (d) discrimination between the employee and other employees
  - (e) harassment or intimidation
  - (f) harm or injury, including psychological harm
  - (g) damage to property, reputation, financial position, or any other means; or
  - (h) the threat of any of the above.
- 10.3. Some conduct is not considered detrimental conduct, such as administrative action to protect the discloser from detriment (for example, moving them to a different office), or managing a discloser’s unsatisfactory work performance provided this is done in accordance with our policies.
- 10.4. Communities at Work will take all reasonable steps to ensure Whistleblowers are not subject to conduct that causes detriment, and are protected from detriment by:
- (a) establishing processes for assessing the risk of detriment against Whistleblowers
  - (b) offering support services to Whistleblowers
  - (c) developing strategies to help Whistleblowers minimise and manage stress, including time and performance impacts
  - (d) considering appropriate workplace changes and flexibility; and
  - (e) ensuring managers are aware of their responsibilities to maintain confidentiality and ensure fairness.
- 10.5. Communities at Work will offer fair treatment to an individual who is mentioned in a Protected Disclosure or to whom a Protected Disclosure relates, including:
- (a) handling Protected Disclosures confidentially
  - (b) conducting an unbiased and objective investigation based on evidence
  - (c) providing updates on the investigation where relevant
  - (d) giving full and proper consideration as to whether matters warrant being referred to ASIC or the Federal Police; and
  - (e) providing a summary of the outcome of the investigation.
- 10.6. If an individual is protected as a Whistleblower:
- (a) the individual is protected under Part 9.4AAA of the Corporations Act from the time they make the disclosure
  - (b) the individual is not subject to any civil, criminal, or administrative liability for making the disclosure; and
  - (c) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the individual on the basis that they have made the disclosure.

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	8 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

- 10.7. These protections do not grant immunity for any misconduct by an individual that is revealed in their Protected Disclosure. Instead, they provide protections over the act of making the disclosure.
- 10.8. A Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect, provided they had reasonable grounds to suspect the matters at the time the disclosure was made.

### **Identity Protection**

- 10.9. Communities at Work has a legal obligation to protect the confidentiality of a Whistleblower's identity and to not disclose the identity of a Whistleblower or information likely to lead to the identification of the Whistleblower where a Whistleblower has requested anonymity.
- 10.10. An individual may elect to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. The individual can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. If the individual wishes to remain anonymous they should maintain ongoing two-way communication with Communities at Work, so that Communities at Work can ask follow-up questions or provide feedback.
- 10.11. Communities at Work will maintain confidentiality of the Whistleblower's identity at all stages from initial disclosure, through to investigation and after finalisation of the investigation. A Whistleblower's identity can however be disclosed by Communities at Work:
- (a) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979 (Cth)*); or
  - (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the Whistleblower provisions in the Corporations Act);
  - (c) to a person or body prescribed by Regulations (at the date of this Policy none are prescribed); or
  - (d) with the consent of the Whistleblower.
- 10.12. Communities at work will not disclose information that is likely to lead to identification of the discloser unless:
- (a) the information does not include the discloser's identity
  - (b) Communities at Work removes information relating to the discloser's identity or other information that is likely to lead to the identification of the discloser; and
  - (c) it is reasonably necessary for investigating the issues raised in the disclosure.

### **Remedies**

- 10.13. If a Whistleblower's identity is disclosed illegally, a complaint can be lodged with Communities at Work or a regulator, such as ASIC, APRA or the ATO, for investigation.

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	9 of 11

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**

10.14.A Whistleblower or individual affected by a Protected Disclosure can seek compensation and remedies through a court:

- (a) if they suffer loss, damage, or injury because of a Protected Disclosure; and
- (b) Communities at Work failed to take reasonable precautions and exercise diligence to prevent the detrimental conduct.

## 11. Support

11.1. Any employee of Communities at Work or family member of an employee who makes a disclosure under this Policy or is implicated because of a disclosure that is made may access Communities at Work's EAP, AccessEAP (1800 818 728) (<http://accesseap.com.au>) which is a free and confidential counselling service.

11.2. Where appropriate, Communities at Work may also appoint an independent support person to deal with any ongoing concerns a Whistleblower has.

11.3. A Whistleblower, or any person implicated because of a disclosure, may also access third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636) for support.

## 12. Access to the Policy

12.1. Communities at Work will take all reasonable steps to ensure this Policy is made available both internally and externally by:

- (a) making it available on any internal intranet
- (b) circulating it to employees and Directors by email; and
- (c) ensuring it is brought to the attention of new employees during induction.

12.2. Communities at Work will conduct staff training as appropriate and will ensure updates to this Policy are circulated accordingly.

## 13. Definitions

13.1. In this policy:

- (i) **Corporations Act** means the *Corporations Act 2001* (Cth);
- (j) **Eligible Recipient** means any person listed in section 1317AAC of the Corporations Act or clause 7 of this Policy;
- (k) **Officer** has the same meaning as in the Corporations Act and includes a board member, company secretary and any other person who makes or participates in decisions that affect the whole or a substantial part of Communities at Work, or who has the capacity to significantly affect its standing;
- (l) **Protected Disclosure** means a disclosure protected under the Corporations Act or the Tax Act as set out in clause 6.1 of this Policy;
- (m) **Regulations** means the *Corporations Regulations 2001* (Cth);

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	10 of 11

MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED

- (n) **Tax Act** means the *Tax Administration Act 1953* (Cth); and
- (o) **Whistleblower** means an individual outlined in clause 5.1 of this Policy who is eligible for protections under the Whistleblower Protection Scheme.

### Related Documents:

1. ORG-QMS-POL-001 Purpose, Mission and Values
2. ORG-QMS-POL-003 Cultural Code
3. ORG-QMS-POL-025 Risk Management Policy
4. ORG-QMS-POL-096 Reportable Conduct Policy
5. CS-PRG-PRO-030 Mandatory Reporting Procedure
6. ORG-QMS-POL 022 Complaints Management Policy
7. ORG-QMS-POL-060 Grievance Management Policy

### References

1. Corporations Act
2. Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill
3. Australian Charities and Not for Profit Commission (ACNC) ACT

### Document Contact

GRC Administration

**P:** 02 6293 6500

**E:** [grc@commsatwork.org](mailto:grc@commsatwork.org)

### Review Specifications

OFFICE USE ONLY			
Written/reviewed by	Authorised for release by	Version number	Signature of authorising person
HR	CEO	4.0	Text
VERSION HISTORY			
Version:	Date of Effect:	Brief Summary of Change:	
V1.0	October 2017	New Policy	
V2.0	December 2019	New Legislation	
V3.0	July 2020	Updated	
V4.0	September 2025	Reviewed and Updated	

Document Type	Doc Ref No	Version No	Date of Effect	Due for Review	Page
Policy	ORG-QMS-POL-102	4.0	25/11/2025	25/11/2028	<b>11 of 11</b>

**MASTER DOCUMENT – UNCONTROLLED WHEN PRINTED UNLESS SIGNED IN RED**