

## **WHISTLEBLOWER POLICY**

### **Introduction**

The board of United Church of God – Australia (UCG-A) is committed to operating legally (in accordance with applicable legislation and regulation), properly (in accordance with organisational policy and procedures), and ethically (in accordance with recognised ethical principles). Employees are expected to cooperate with the organisation in maintaining legal, proper, and ethical operations, if necessary by reporting non-compliant actions by other people.

Correspondingly, employees who do assist in maintaining legal, proper, and ethical operations should not be penalised in any way.

The *Corporations Act 2001* (Cth) (Corporations Act) and the *Taxation Administration Act 1953* (Cth) both contain protections for whistleblowers. Amending legislation that came into effect on 1 July 2019 strengthened the protections in these Acts.

### **Purpose**

The purpose of this policy is to:

- a) encourage the reporting of matters that may cause harm to individuals or financial or nonfinancial loss to UCG-A or damage to its reputation;
- b) enable UCG-A to deal with reports from whistleblowers in a way that will protect the identity of the whistleblower as far as possible and provide for the secure storage of the information provided;
- c) establish policies for protecting whistleblowers against reprisal by any person internal or external to the entity;
- d) help to ensure UCG-A maintains the highest standards of ethical behaviour and integrity.

### **Policy**

The church will appoint a Whistleblower Protection Officer at all times who will act to safeguard the interests of the whistleblower where it is appropriate to do so. This will generally be the Risk/Compliance Manager.

Who is an eligible whistleblower? Under the whistleblower protection legislation, an eligible whistleblower can be someone who is or was:

- An officer or employee of the charity
- An individual or an employee of a person that supplies services or goods to the entity (including volunteers)
- An individual who is an associate of the entity

- A relative or dependant of any of the above, or a dependant of the spouse of any of the above
- An individual prescribed by the Regulations as being an eligible whistleblower.

An eligible whistleblower can remain anonymous and still qualify for protection.

***Concerns regarding illegal or corrupt behaviour.***

Where an employee of UCG-A believes in good faith on reasonable grounds that any other employee, volunteer, or contractor has breached any provision of the general law, that employee must report their concern to

- their supervisor: or, if they feel that their supervisor may be complicit in the breach,
- the Director of Operations: or, if they feel that the Director of Operations may be complicit in the breach,
- the organisation's nominated Whistleblower Protection Officer (WPO); or, if they feel this to be necessary,
- a person or office independent of the organisation nominated by the organisation to receive such information, or
- the duly constituted authorities responsible for the enforcement of the law in the relevant area.

The person making their concern known shall not suffer any sanctions from the organisation on account of their actions in this regard provided that their actions

- are in good faith, and
- are based on reasonable grounds, and
- conform to the designated procedures.

Any person within the organisation to whom such a disclosure is made shall

- if they believe the behaviour complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision;
- if they believe the behaviour complained of to be neither trivial nor fanciful, ensure that the allegation is investigated, a finding is made, and the person making the allegation is informed of the finding.

Any such investigation shall observe the rules of natural justice and the provisions of procedural fairness.

Disclosures may be made anonymously, and this anonymity shall as far as possible be preserved by the organisation.

### ***Concerns regarding improper or unethical behaviour***

Where an employee of UCG-A believes in good faith on reasonable grounds that any other employee, volunteer, or contractor has breached any provision of the organisation's constitution, or its bylaws, or its policies, or its code of conduct, or generally recognised principles of ethics, that employee may report their concern to

- their supervisor: or, if they feel that their supervisor may be complicit in the breach,
- the Director of Operations: or, if they feel that the Director of Operations may be complicit in the breach,
- a person or office independent of the organisation nominated by the organisation to receive such information – the Australian Securities and Investments Commission.

The person making their concern known shall not suffer any sanctions from the organisation on account of their actions in this regard provided that their actions

- are in good faith, and
- are based on reasonable grounds, and
- conform to the designated procedures.

Any person within the organisation to whom such a disclosure is made shall

- if they believe the behaviour complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision;
- if they believe the behaviour complained of to be neither trivial nor fanciful, ensure that the allegation is investigated, a finding is made, and the person making the allegation is informed of the finding.

Any such investigation shall observe the rules of natural justice and the provisions of procedural fairness.

Disclosures may be made anonymously, and this anonymity shall as far as possible be preserved by the organisation.