



**WSA is committed to achieving the highest levels of integrity, safety, sustainability and performance. Our Code of Conduct and Statement of Business Ethics set out the core values of WSA, the standards we expect of our people and our commitment to fostering a culture where honesty and ethical conduct is valued and demonstrated.**

**This Whistleblower Policy (Policy) complements and supports the WSA core values set out in the Code of Conduct and the Statement of Business Ethics. WSA recognises the importance of providing a safe, supportive and confidential environment, where people feel confident about reporting wrongdoing and are supported and protected throughout the process.**

**This Policy describes how eligible persons can raise concerns regarding any illegal or improper conduct or serious wrongdoing without fear of retaliation, and how WSA will deal with reported matters, including the protections that may apply to whistleblowers.**

**This Policy is available on the WSA intranet and the WSA website.**

## **1. Who needs to read this policy?**

This Policy applies to all:

- past and current WSA directors, officers, employees, associates, suppliers of goods or services to WSA and their employees (including secondees, consultants, volunteers and contractors); and
- their spouses, relatives or dependants.

## **2. Types of Whistleblowing**

Whistleblowers play an important role in exposing otherwise unknown acts of corruption or misconduct by reporting illegal or improper conduct, or an improper state of affairs or circumstances occurring within WSA or any related body corporate.

There are two regimes for whistleblowing that apply to WSA and your disclosure may fall under either or (possibly) both. WSA will determine which regime or regimes apply and which procedure to follow. An Authorised Officer (see below) or the WSA FairCall Service can provide more information about which regime will apply depending on the nature of the conduct you are disclosing.

Both regimes provide an avenue to report suspected wrongdoing as well as protections for such reporting. The two regimes are:



### The PID Act Regime

The *Public Interest Disclosure Act 2013* (**PID Act**) sets out a regime for public officials to report suspected wrongdoing and maladministration in the Commonwealth public sector; and

### The Whistleblower Protection Scheme

The *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) set out a regime for employees and other people to make a disclosure (**Whistleblower Protection Scheme**).

This Policy applies to both types of whistleblowing. The regimes do have similarities but there are some important differences (including who is authorised to receive a disclosure for it to qualify for protection) as well as the sort of conduct that falls under each regime.

If the PID Act Regime or Whistleblower Protection Scheme do not apply, for employees, any concerns that are raised by you will be handled in accordance with WSA's Workplace Grievance Policy. For non-employees, WSA may allocate the concern to the most appropriate officer within WSA to determine how the matter may be dealt with.

## 3. Reportable or Disclosable Conduct

Conduct which is reportable or disclosable and benefits from the protections under the PID Act Regime or Whistleblower Protection Scheme is described as a "disclosable matter" (**disclosable matter**) when made by an "eligible whistleblower".

Under the PID Act Regime, a disclosable matter may be made by a current or former "public official" that includes:

- an employee of WSA;
- a director of WSA;
- individuals and organisations (and their subcontractors) that provide goods and services under a contract with WSA or under a contract for and on behalf of WSA ("contracted services providers"); or
- officers and employees of contracted service providers,

about a disclosable matter. Under the PID Act Regime a disclosable matter is conduct that is illegal, improper, unethical or in breach of WSA's corporate policies. It includes conduct that:

- contravenes a Commonwealth, State or Territory law, or a foreign law that applies;
- perverts the course of justice;
- is corrupt;



- is an abuse of public trust;
- results in wastage of public money or property;
- involves fabrication, falsification, plagiarism or deception relating to scientific research, or other misconduct in relation to scientific research, analysis or advice;
- constitutes maladministration, including conduct that is unjust, oppressive or negligent;
- unreasonably results in a risk (or increases a risk) of danger to the health or safety of one or more persons, or the environment; and
- any of the above conduct by a contracted service provider in connection with a contract to provide goods and services to, or on behalf of, WSA.

This also includes conduct engaged in by a public official that involves, or is engaged in for the purpose of, the public official abusing his or her position as a public official or conduct engaged in by a public official that could, if proved, give reasonable grounds for disciplinary action against the public official.

Under the Whistleblower Protection Scheme, an "eligible whistleblower" is either:

- a current or former officer of WSA;
- a current or former employee of WSA;
- a person who supplies goods or services to WSA and current or former employees of those suppliers;
- an individual associate of WSA; or
- either:
  - in relation to the Corporations Act, a relative, dependant or spouse of a dependant of any of the above individuals; or
  - in relation to the Tax Administration Act, a spouse, child, dependant, or spouse of a dependant of any of the above individuals,

(a Whistleblower).

Information is a disclosable matter under the Whistleblower Protection Scheme if the Whistleblower has reasonable grounds to suspect that the information disclosed:

- concerns misconduct or an improper state of affairs or circumstances in relation to WSA or one of its related bodies corporate, (where the conduct does not necessarily need to be "unlawful" or a contravention of a particular law to fall within the scope of "misconduct or an improper state of affairs or circumstances")
- indicates that WSA, a related body corporate or any officers or employee has engaged in conduct that:
  - constitutes an offence against the Corporations Act or other specified financial services legislation;
  - an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more;



- represents a danger to the public or the financial system; or
- is prescribed by regulation.

The misconduct or an improper state of affairs or circumstances can be in respect of tax affairs.

Some examples of disclosable matters include: illegal activities (e.g., theft, drug sales or use, violence, criminal damage to property), fraud, unlawful, corrupt or irregular use of company funds or company practices, financial irregularities, offering or accepting a bribe and harassment, bullying or discrimination.

A disclosable matter also includes any conduct which comprises retaliation against any person who raises concerns of actual or suspected disclosable matters under this Policy or against anyone who helps address a concern raised.

#### **4. What you need to know**

WSA relies on its people and others to help maintain and advance its culture of honest and ethical behaviour. If you have reasonable grounds to suspect that WSA, a WSA director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with WSA has engaged in disclosable conduct you are encouraged to report that conduct or raise your concerns in any of the ways that are set out in Section 7 below.

A report may damage the career prospects and reputation of people who are the subject of allegations. It is important therefore that those who make a report under this Policy do so where reasonable grounds exist for suspecting the information is correct.

WSA takes whistleblower claims seriously and will look unfavourably on any deliberate false reports or claims. Making a deliberately false report or claim may be considered a breach of the WSA Code of Conduct and disciplinary action may be taken by WSA against any person who makes a deliberate false claim, including termination of employment or engagement.

#### **5. Work related grievances**

For WSA employees, Whistleblowing is not about dealing with a personal work-related grievance. It is about reporting incidences of genuine or perceived illegal or improper conduct. Disclosures relating only to personal work-related grievances do not qualify for protection under the Corporations Act.

Any concerns that do not relate to disclosable conduct can be raised through the WSA Workplace Grievance Policy. Concerns that concern only personal work-related grievances may be allocated to People & Culture to be dealt with. You can seek guidance from the Chief People & Culture Office about personal work-related grievances.

Generally, a personal work-related grievance will include:

- an interpersonal conflict with another employee;
- a decision about your employment, transfer, or promotion;
- a decision about the terms and conditions of your employment such as a salary review of bonus outcomes; and



- a decision to suspend or terminate your employment or otherwise discipline you.

You may still be able to access the whistleblower protections if the disclosure is a mixed report that includes information about misconduct or breaches of employment law, or you have suffered from, or are threatened with, detriment for making a disclosure.

You can also access the whistleblower protections if you make a report to your lawyer or seek legal advice or representation about the operation of the whistleblower protections under the Corporations Act.

## 6. What happens to you as a Whistleblower

If you make a report in accordance with this Policy, you will not be victimised, discriminated against or disadvantaged in your employment or engagement with WSA, even if the report is subsequently determined to be incorrect or not substantiated, so long as you have not knowingly provided information that is false, misleading or dishonest. Protections and support available to whistleblowers are set out in Section 10 below.

## 7. Making a Report

WSA has multiple channels available for a person who believes disclosable conduct has occurred, or will occur, and who wishes to report that matter. There is no requirement for disclosures to be made in a particular manner or form.

Reports under this Policy should disclose the grounds for the report and provide full disclosure of all relevant details and any supporting documentation that may be relevant.

WSA encourages you to make a disclosure to an Authorised Officer. This is however not mandatory and WSA accepts that disclosures can be made to various individuals and entities (see Section 7.1 below).

There is a high-level flow chart in Appendix 1 to this Policy that shows the possible avenues.

Nothing in this Policy or any other WSA document prevents you from making a disclosure that will qualify for protection externally to ASIC, APRA, the Commonwealth Ombudsman, the Commissioner of Taxation or other Commonwealth body as prescribed by regulation (depending on the regime that applies to the disclosure), or from talking to an independent lawyer to get legal advice.

Disclosures to a legal practitioner for the purpose obtaining legal advice or representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to disclosable conduct). Lawyers employed by WSA can only act for WSA and cannot provide you with independent legal advice.

### 7.1 Anonymous Disclosures

A Whistleblower can choose to make a report anonymously and still be protected. You can choose to remain anonymous over the course of an investigation and once it is finalised.

You can adopt a pseudonym for the purpose of your disclosure and/or refuse to answer questions that you feel could reveal your identity at any time.



If you do make a disclosure anonymously, WSA asks that you maintain communication with the recipient of your disclosure so that WSA can obtain additional information as required to investigate the matter. WSA may not be able to undertake an investigation if it is not able to contact the Whistleblower.

Once you make a report you must keep the matter confidential and assist the investigation.

WSA also confirms that a Whistleblower who discloses their identity while making a protected disclosure will be afforded confidentiality protections as set out in Section 8.2 below.

## 7.2 Recipients of Disclosures

The role of WSA's "eligible recipients" is to receive disclosures that qualify for protection. A disclosure must be made to an "eligible recipient" in order to qualify for protection under the Whistleblower Protection Scheme.

In the first instance, WSA encourages you to make a disclosure to our internal or external "eligible recipients" as that will allow us to address potential wrongdoing as early as possible.

Under the Whistleblower Protection Scheme, you may make a disclosure to any of the following "eligible recipients":

- a senior manager or officer of WSA or a related body corporate (being the directors, company secretary or members of the WSA Executive Leadership Team);
- Authorised Officers (being persons authorised by WSA to accept disclosures);
- an actuary or auditor of WSA or a related body corporate;
- a registered tax agent or officer who has functions or duties that relate to WSA's tax affairs;
- your lawyer; and
- KPMG FairCall (see Section 7.4 below).

Under the PID Act Regime you may also:

- raise any matter with your immediate manager or supervisor. A manager in receipt of a report must take the matter to an Authorised Officer, in accordance with the confidentiality obligations under this Policy; and
- report disclosable conduct to the CEO, as the principal officer of WSA, directly, to the Commonwealth Ombudsman or in some cases to the Inspector-General of Intelligence and Security (**IGIS**).

(collectively **Recipients**).

If you make a disclosure to a Recipient who is not an Authorised Officer, the Recipient will refer to the disclosure to an Authorised Officer. If you provide your contact details to a Recipient, your identity and contact details will not be provided to the Authorised Officer without your consent.



### 7.3 Authorised Officers

WSA has appointed a number of Authorised Officers who are authorised to receive disclosures under both the PID Act Regime and the Whistleblower Protection Scheme, being:

- the WSA General Counsel;
- the WSA Chief People and Culture Officer; and
- WSA's internal auditor (currently Deloitte).

The contact details for Authorised Officers can be found on the WSA intranet.

The Authorised Officer receiving the disclosure will make an initial assessment and refer the disclosure as appropriate to the Disclosure Committee for investigation (see Section 8.1 below).

Where a disclosure is assessed not to be a Whistleblower Protection Scheme disclosure or PID Act disclosure, the Disclosure Committee will decide how the matter should be responded to.

There are some additional steps that the Authorised Officer and Disclosure Committee will be required to take if the disclosure is under the PID Act Regime. More information about this can be found under the *Procedures for Recipients of PID Act Whistleblower disclosure*.

### 7.4 External Reporting

Alternatively, a report may be made via the WSA FairCall Service which is a free external hotline and reporting service independently monitored by KPMG.

You can contact the FairCall service in the following ways:

Telephone 1800 764 346

Email [FairCall@kpmg.com.au](mailto:FairCall@kpmg.com.au)

Web <https://www.kpmgfaircall.kpmg.com.au/WSA>

Post:

The FairCall Manager  
KPMG Forensic  
PO Box H67  
Australia Square  
Sydney NSW 1213

Fax: +61 2 9335 7466

The FairCall operator will provide the details of the report to the Chief People and Culture Officer in the first instance. Where you provide details of your identity to FairCall those details will only be provided to an appointed Workplace Investigation Officer (the **WIO**) with your consent. A report may be submitted anonymously if you do not wish to disclose your identity to FairCall.



## 7.5 Other Avenues

### Disclosures to Regulator

The protections under the Whistleblower Protection Scheme will also apply if you make a qualifying disclosure directly to ASIC, APRA, the Commissioner of Taxation or a prescribed Commonwealth authority. ASIC and APRA have issued information sheets or guides on whistleblowers' rights and protections, which are available on the internet. [Click here](#) to view the ASIC information Sheet. [Click here](#) to view the APRA information sheet.

### Emergency or Public Interest Disclosures

Under the PID Act Regime, if you believe on reasonable grounds that the information you have concerns a substantial and imminent danger to the health and safety of one or more people or the environment, you may make an emergency disclosure to any person other than a public foreign official so long as the disclosure complies with a number of strict requirements under the PID Act.

Under the Whistleblower Protection Scheme, an emergency disclosure or 'public interest disclosure' may be made to journalists and members of parliament and qualify for protection but only if the Whistleblower complies with a number of strict requirements.

It is important to understand the criteria for making a public interest or emergency disclosure under the Whistleblower Protection Scheme. A disclosure must have previously been made to ASIC, APRA or other prescribed body and written notice provided to that body to which the disclosure was made.

In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure and the Whistleblower must not have reasonable grounds to believe that action is being taken or has been taken.

You should contact an independent legal adviser before making such a disclosure.

## 8. Investigating Disclosable Conduct

### 8.1 How WSA will handle and investigate disclosures

WSA takes all protected disclosures seriously and where appropriate will investigate protected disclosures that are reported to an eligible recipient. All investigations will be conducted fairly.

Once the Authorised Officer assesses the disclosure and decides whether a protection regime or regimes apply, the Authorised Officer will, within 48 hours, refer the matter to the Disclosure Committee. In referring matters to the Disclosure Committee, the Authorised Officer will have regard to the confidentiality obligations at Section 10.1.

The Disclosure Committee consists of the General Counsel, Chief People and Culture Officer, the CEO and the Internal Auditor. If considered appropriate the Disclosure Committee will appoint a member of the Disclosure Committee or other appropriately



qualified person to investigate and decide on the response to disclosures made under this Policy (the **WIO**).

The WIO will also assess the risk of detriment against the Whistleblower and take reasonable action to protect the Whistleblower from risk of detriment. .

The WIO will then implement strategies to control the risk and will re-evaluate the risk as required.

The WIO will carry out the disclosure investigation in a timely manner, having regard to the nature of the disclosure, and will provide the Whistleblower with regular updates as and when appropriate (if they can be contacted, including through anonymous channels).

In some circumstances, WSA may not be able to commence or progress an investigation into a protected disclosure because, for example, the disclosure was made anonymously and did not provide any contact details to allow WSA to obtain more information; or WSA cannot proceed with an investigation without disclosing the Whistleblower's identity and the Whistleblower does not consent to such a disclosure.

If an investigation has been carried out under this Policy, the WIO will confidentially report all disclosure investigations to the Audit and Risk Committee (ARC). If the disclosure is a PID Act Regime disclosure, there are a number of other steps that the Disclosure Committee and the Authorised Officer will take.

The Disclosure Committee may, if it deems it necessary, engage external independent advisers to conduct or assist with an investigation. Matters which may relate to potential criminal conduct may be referred to the police. The referral of a protected disclosure for investigation will be done in accordance with the confidentiality obligations that WSA owe to the Whistleblower.

At the conclusion of an investigation, where appropriate, a report will be prepared by the Disclosure Committee (led by the WIO) which will be provided to the ARC at the next scheduled meeting.

## **8.2 Confidentiality**

For the purposes of ensuring the integrity of any investigation, Whistleblowers may be requested to keep confidential the fact that a report has been made (subject to any legal requirements).

## **8.3 Whistleblower Feedback**

The Whistleblower will be kept informed of the progress and outcomes of any investigations being undertaken, if they can be contacted, and subject to confidentiality and privacy considerations. In some instances, confidentiality issues may prevent the WIO from providing specific details about the investigation or any disciplinary outcomes.

## **8.4 Fair Treatment of Employees**

Where a WSA employee is the subject of a disclosure or a disclosure otherwise mentions a WSA employee, WSA will take all reasonable and practicable steps to ensure that the employee is treated fairly, as appropriate in the circumstances of each disclosure.



When an investigation needs to be undertaken, the process will be objective, fair and independent.

## **8.5 Further Avenues of Redress**

If you are not satisfied with the way WSA has investigated your disclosure you can complain to the Commonwealth Ombudsman.

Under the PID Act Regime, you can also make an external disclosure to any person about the same matter provided that it is not on balance contrary to public interest if:

- the investigation has not been completed within the allowed 90 days; or
- you believe that the investigation or the response to the investigation was inadequate, but you must not disclose any more information than is necessary and you must not disclose intelligence information.

## **9. Reports Concerning the Disclosure Committee**

Any concerns about the CEO, General Counsel, Internal Auditor or Chief People and Culture Officer should (but does not have to) be directed to the WSA FairCall Service. The WSA FairCall Service will refer the matter to the Chair of the Board Audit and Risk Committee (ARC).

In the event that the disclosure relating to or involving the conduct of a member of the Disclosure Committee is made to a Recipient, the Recipient will refer the matter directly to the Chair of the Board Audit and Risk Committee (ARC).

The Chair of the ARC will be the Whistleblower Investigation Officer in respect of any such disclosure.

## **10. Whistleblower Protections and Support**

### **10.1 Protection of Identity and Confidentiality**

For disclosures made under this Policy, information from Whistleblowers must be kept confidential except as required or allowed by law, or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisers.

WSA cannot disclose the identity or information that may lead to the identification of the Whistleblower unless WSA is authorised to do so under the Whistleblower Protection Scheme.

Subject to compliance with any legal requirements, upon receiving a report under this Policy WSA will not, nor will any manager, supervisor or WIO, disclose any details that would suggest or reveal the Whistleblower's identity unless the Whistleblower consents to this disclosure or WSA is otherwise authorised to make the disclosure. Any such disclosure will be made strictly on a confidential basis only.



In some circumstances, WSA may request a Whistleblower's consent to disclose their identity in order to appropriately progress the investigation of the matters they have disclosed. A Whistleblower is under no obligation to provide their consent but are encouraged by WSA to do so as it will assist investigations and proper action being taken. A Whistleblower may also authorise WSA to disclose their identity to only a small number of people on a restricted basis.

If you have a complaint about a breach of confidentiality, you may raise it with under the WSA Workplace Grievance Policy, the General Counsel, Chief People & Culture Officer, or with ASIC, APRA or the ATO.

## 10.2 Protection from Detrimental Acts or Omissions

It is unlawful for a person to:

- engage in any conduct that causes any detriment; or
- make a threat to cause any detriment,

to a Whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure.

WSA will take all reasonable steps to protect a Whistleblower from any actual or threatened conduct that could cause a detriment because the Whistleblower made (or may make) a disclosure and will take action it considers appropriate where such conduct is identified.

Detrimental conduct includes:

- dismissal of an employee or injury in their employment;
- alteration of an employee's position or duties to their disadvantage;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm; and
- damage to a person's property, reputation or financial position.

Detrimental conduct does **not** include:

- action that is reasonable for the purposes of protecting a Whistleblower from detriment; or
- managing a Whistleblower's unsatisfactory work performance in line with WSA's performance management framework.

A Whistleblower should inform the person they made the disclosure to if they become aware of any detrimental act or omission, threats or reprisal action in relation to a disclosure. If any of the above circumstances apply to you, you should seek independent legal advice.

All current employees of WSA have access to WSA's Employee Assistance Program, which is available on the WSA intranet.



### 10.3 Compensation and Other Remedies

A Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- WSA failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

You are encouraged to seek independent legal advice about what remedies may be available to you if you suffer loss, damage, or injury.

### 10.4 Support for Whistleblowers

WSA is committed to ensuring that all personnel are supported. Where a protected disclosure is made, WSA will reiterate the requirements of this Policy and the Whistleblower Protection Scheme or PID Scheme.

Whistleblowers have access to WSA's Employee Assistance Program, which is available on the WSA intranet.

### 10.5 Records or Documents

Any records or documents created in relation to a matter reported will be kept confidential, to the extent possible, and retained under strict security.

### 10.6 Statutory Protections

Whistleblowers who make a qualifying protected disclosure are protected from the following in relation to their disclosure:

- civil liability;
- criminal liability; and
- administrative liability.

It is important to note that a Whistleblower does not get legal immunity from prosecution for their own misconduct revealed as part of the disclosure.

The protections apply not only to internal disclosures but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act or PID Act. The maximum civil penalties (for breaching the confidentiality of an eligible whistleblower's identity or causing or threatening detriment) are as follows

- for individuals, the greater of up to \$1.05 million (5,000 penalty units) or three times the value of the benefit derived, or detriment avoided because of the contravention; and
- for companies, the greater of \$10.5 million (50,000 penalty units), or 10% of the annual turnover (up to \$525 million or 5 million penalty units), or three times the value of the benefit derived, or detriment avoided because of the contravention.



Disclosures that are not about a 'disclosable matter' do not qualify for protection under the Corporations Act (or Tax Administration Act, where relevant). Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009*.

The Chief People & Culture Officer can provide further information about these statutory protections.

## 11. Further Information

In addition to compliance with this policy, further information and obligations are contained within other WSA Policies and Procedures.

Any employee who requires assistance in understanding this Policy should first consult their leader. Should further information be required, please contact the Chief People and Culture Officer.

It is a condition of any employment with WSA that all employees comply with this Policy at all times. However, this Policy does not form part of any employee's contract of employment with WSA.

Breach of this Policy by an employee of WSA may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment.

## Document control

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# Appendix 1

