

Pacific Group of Christian Schools – Whistleblower Policy

1. Introduction

Pacific Valley Christian School (**School, PVCS**) is committed to ethical behaviour that is aligned with our values and complies with all relevant laws. The disclosure of actual or reasonably suspected wrongdoing is a key element in maintaining our ethical culture.

We are committed to providing a supportive environment for any person making a whistleblower disclosure, including protecting whistleblowers' identities and we will always strive to ensure that every whistleblower, their colleagues or relatives are protected from detriment as a result of blowing the whistle. This includes protection from dismissal or demotion, any form of reprisal including retaliation, harassment or victimisation.

The School has documented and implemented a detailed Whistleblower Program, which is available to the School Board, School Executive and all staff (teaching and non-teaching). Our Whistleblower Program documents our whistleblowing governance mechanisms.

2. Policy Objectives

The objectives of this Policy are to:

- deter wrongdoing;
- encourage and enable individuals to disclose actual and suspected wrongdoing knowing that their concerns will be taken seriously and investigated;
- describe clearly the process for making a whistleblower disclosure, the types of matters that should be reported and the support and protections available to whistleblowers;
- describe clearly the processes the School follows for receiving, managing and appropriately investigating whistleblower disclosures in a timely and effective way that supports and protects the whistleblower (including protecting their identity and protecting them from detriment);
- outline how the School manages persons named in whistleblower disclosures and the secure storage of the information provided and gathered;

meet the requirements of and give effect to the whistleblower legislation protection provisions in the Corporations Act 2001 (Cth) (Corporations Act), the Taxation Administration Act 1953 (Cth) (Taxation Act) and the regulatory guidance set out in the Australian Securities and Investments Commission (ASIC) Regulatory Guide 270 Whistleblower Policies.

3. Policy Scope

This Policy does NOT cover matters that are regarded as personal work-related grievances or complaints or disputes that parents or students may have with the school. Such issues should be reported using our Internal Grievance Procedures. You should contact Human Resources for more information.

However, a disclosure about a work-related grievances may qualify for protection where:

- (a) the disclosure also includes information about Reportable Conduct (as defined in section 6 below)
- (b) the disclosure suffers from or is threatened with detriment for making a disclosure;
- (c) the discloser seeks legal advice about the operation of whistleblower protections;
- (d) the disclosure relates to the breach of employment (or other) laws punishable by imprisonment for a period of 12 months or more;

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- (e) the disclosure relates to conduct that represents a danger to the public; or

the disclosure relates to information that suggests misconduct beyond the discloser's own personal circumstances.

It is important to note that the protections available to whistleblowers under the Corporations Act only apply to "Eligible Whistleblowers". "Eligible Whistleblowers" include any current or former:

- directors and other officers of Pacific Valley Christian School
- employees, which includes:
 - members of the School Executive
 - permanent, part-time and casual staff (teaching and non-teaching)
- volunteers
- contractors
- suppliers of services or goods, including their employees, volunteers and contractors
- associates of the School
- other key stakeholders
- the relatives or dependents of any of the above.

A disclosure in relation to tax avoidance behaviour and other taxation-related impropriety may be made to the School's internal auditor and registered tax agent in addition to a legal practitioner or any of the School's directors, officers or senior management employees. A disclosure may also be made to the Australian Taxation Office where the individual believes the information to be disclosed may assist the Commissioner of Taxation in performing its duties and functions.

Eligible Whistleblowers who make a disclosure relating to the School's tax affairs will qualify for whistleblower protections under the *Taxation Administration Act* as discussed in section 9.

4. Duties of PVCS personnel in relation to Reportable Conduct

Eligible Whistleblowers who become aware of known, suspected, or potential cases of Reportable Conduct must make a report under this Policy or under other applicable policies as a matter of priority.

Upon request by the Whistleblower Protection Officer, all PVCS officers, employees and contractors (**PVCS Personnel**) must assist, to the maximum extent possible, with any whistleblower investigation. PVCS Personnel who receive information about a whistleblower investigation must maintain absolute confidentiality of such information.

5. Types of Conduct to be Reported

Any matter which an Eligible Whistleblower suspects, on reasonable grounds, concerns misconduct or an improper state of affairs or circumstances in relation to the School (or the conduct of our officers or employees), should be reported in accordance with this Policy (**Reportable Conduct**).

You should only report actual or suspected wrongdoing that you have reasonable grounds to suspect has occurred or will occur.

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Examples of Reportable Conduct include:

- fraud, forgery, misappropriation, misuse, misdirection, misapplication, maladministration or waste of funds
- gross mismanagement
- grooming and/or child abuse
- theft, embezzlement, tax evasion
- corruption, taking or offering bribes or secret commissions
- dishonesty involving influence, such as blackmail
- other criminally prosecutable offences
- failure to report, or concealment of, an indictable offence
- conduct that poses an unreasonable danger to health or safety of others
- a significant threat to the environment
- any other act that would otherwise be considered, by a reasonable person, to be serious improper conduct, or an improper state of affairs, or circumstances.

Reportable Conduct would also include a deliberate attempt to conceal any of the actions described above.

A disclosure which does not relate to Reportable Conduct will not qualify for protection under the Corporations Act or the Taxation Act (as relevant). However, a disclosure made to a legal practitioner for the purposes of obtaining legal advice will always be protected under the whistleblower protections of the *Corporations Act*.

You must not use the whistleblower service to disclose a matter you know to be false or frivolous. You must not use the whistleblower service to report matters which are currently subject to or have already been determined under another School process (for example, our Internal Grievance Policy, Complaints Handling Program and Child Protection Program) unless you genuinely hold a reasonable believe that Reportable Conduct has occurred.

6. How to Make a Whistleblower Disclosure

1. You can submit a whistleblower disclosure directly to one of the following Whistleblower Officers:

Benjamin Dodd Group Development Manager 02 9651 0781 bdodd@pacifichills.nsw.edu.au 9-15 Quarry Rd DURAL NSW 2158	Candis Beardall Pacific Group HR Manager 02 9651 0742 cbeardall@pacifichills.nsw.edu.au 9-15 Quarry Rd DURAL NSW 2158
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2. In addition, you may submit a disclosure to any of the following Eligible Recipients:

- each of the School's directors, officers or senior managers;
- the School's auditor (or a member of their team); and

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- the School's actuary.
- You may also report to officers and senior managers of the School's related entities, audit or actuarial teams (as applicable), a legal practitioner and to the Australian Securities and Investment Commission ("ASIC") and other prescribed Commonwealth authorities. However, we encourage you to use our internal processes in the first instance.

3. A disclosure of Reportable Conduct which is not made to a recipient specified in this section or section 7 below will not qualify for protection under the Corporations Act or the Taxation Administration Act.

Anonymity

You may provide a whistleblower disclosure anonymously, you may also provide non-identifying contact details when you make a disclosure. Depending on the method you use to contact a Whistleblower Officer to make an anonymous disclosure, we may not be able to contact you if we need further information from you, which may make it more difficult for us to investigate your disclosure and we may not be able to advise you of the outcome of the investigation.

If you provide your identity, this will help us to oversee your wellbeing.

Information to Provide in a Whistleblower Disclosure

For a whistleblower disclosure to be investigated it must contain enough information to form a reasonable basis for investigation. This includes any known details about the events underlying the actual or suspected wrongdoing, including:

- a description of the events or activities, including locations
- the names of the people involved and their roles
- relevant dates and times
- possible witnesses to the events
- supporting documentary evidence of the events.

In your disclosure, include any steps you may already have taken to report the matter elsewhere or to resolve the concerns.

7. Whistleblower Support and Protection

We are committed to providing a supportive environment for any person making a whistleblower disclosure and we will always strive to ensure that every whistleblower is protected from detriment as a result of blowing the whistle. This includes protection from dismissal or demotion, any form of reprisal including retaliation, harassment or victimisation.

In addition, the Corporations Act provides certain protections for whistleblowers in certain circumstances.

Eligibility for Protections Under the Corporations Act

In order to qualify for the protections available under the Corporations Act the whistleblower disclosure must:

- be made by an Eligible Whistleblower in relation to a Regulated Entity;
- contain information about Reportable Conduct; and

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- be made directly to a person identified in clause 5 or 6.

While a disclosure does not necessarily involve a contravention of a particular law, it would not likely include, for example, an isolated compliance breach that does not amount to misconduct. A whistleblower disclosure that qualifies for protection will be protected, even if the disclosure turns out to be incorrect.

If a disclosure does not meet the threshold of a qualifying disclosure, it will not qualify for protections under the Corporations Act but it may be referred to another department or staff member to be managed appropriately.

Should you have any doubt as to whether your disclosure qualifies for protection under the Corporations Act you should seek independent legal advice before making the disclosure. The protections of the Corporations Act also apply to disclosures made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions, even if the legal practitioner concludes that the disclosure does not relate to a disclosable matter.

8. Public Interest and Emergency Reporting

In circumstances where you make a report of Reportable Conduct to ASIC, APRA or a prescribed Commonwealth authority and you have reasonable grounds to believe the report concerns a substantial and imminent danger to the health and safety of one or more persons or the natural environment; or

at least 90 days have elapsed since the date of that report and you do not have reasonable grounds to believe that action has been taken in respect of that report (providing that you have contacted the person to whom the report has been made to check on the status of the investigation) and you have reasonable grounds to believe that making a further disclosure would be in the public interest;

a further report may be made to a member of parliament or journalist but only if the Whistleblower has given prior written notice of the intention to make a secondary report to the original recipient of the report. In such case the further report may be entitled to the protections conferred by law.

9. Protection for whistleblowers

Anonymity and Confidentiality

Pacific Valley Christian School will, as far as reasonably possible, provide to whistleblowers the ability to make a disclosure anonymously and will take all reasonable steps to reduce the risk that the whistleblower will be identified as a result of the investigation of their disclosure.

Where a whistleblower's identity is, or becomes known, that information will remain strictly confidential and only disclosed to the extent permitted and as required.

The Corporations Act requires a whistleblower's identity or information that is likely to lead to the identification of a whistleblower to be kept confidential unless its disclosure is authorised. A person who makes an unauthorised disclosure of a whistleblower's identity or information that is likely to lead to the identification of a whistleblower will contravene the Corporations Act.

Disclosure of a whistleblower's identity or information that is likely to lead to identification of a whistleblower is authorised if one of the following applies:

the whistleblower consents to the disclosure of their identity;

the disclosure is made to ASIC, APRA or the Australian Federal Police;

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the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower laws contained in the Corporations Act.

A person may not be contravening the Corporations Act if they disclose information (other than the whistleblower's identity) which could lead to the whistleblower being identified if that information is reasonably necessary for investigating the whistleblower disclosure and all reasonable steps have been taken to reduce the risk that the whistleblower will be identified.

Protection from Retaliation, Harassment or Victimisation

We do not tolerate reprisals or adverse action being taken against whistleblowers for reporting actual or suspected wrongdoing, including when suspicions are not substantiated following a thorough investigation.

If a whistleblower provides their identity when they make a whistleblower disclosure, or if an anonymous whistleblower's identity becomes known, the Whistleblower Officer assigned to the case will proactively monitor the workplace for signs of retaliation, harassment or victimisation and intervene when necessary.

It is a criminal offence for a person to engage in conduct that causes detriment to another person in circumstances where the first person believes or suspects that the second person, or any other person made, may have made, proposes to make, or could make, a whistleblower disclosure that qualifies for protection under the Corporations Act and the belief or suspicion of the first person is the reason, or part of the reason, for the conduct.

Detriment is a defined term under the Corporations Act and includes:

- dismissal of an employee or injury in their employment
- alteration of an employee's position or duties to their disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation, harm or injury to a person, including psychological harm
- damage to a person's property, reputation, business, financial position, or other damage to the person

A whistleblower who experiences or is threatened with detrimental conduct should immediately report it to their Whistleblower Officer. Any such conduct will be treated as serious misconduct and the perpetrator will be subject to disciplinary action. The whistleblower may also contact ASIC if they believe they have suffered detriment.

Whistleblower Not Subject to Liability for Making the Disclosure

The Corporations Act provides that where a whistleblower disclosure qualifies for protection:

- a whistleblower is not subject to any:
 - civil liability, such as action for breach of employment contract, duty of confidentiality or other contractual obligation
 - criminal liability, such as attempted prosecution for unlawful release of information, other than for making a false disclosure or
 - administrative liability, including disciplinary action

for making the disclosure

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- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the discloser on the basis of the whistleblower disclosure
- if the disclosure was made to ASIC, APRA or a prescribed Commonwealth authority, the information contained in the disclosure is not admissible in evidence against the whistleblower in criminal proceedings, or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

It is important to note that, except for the third set of circumstances set out above, the Corporations Act does not prevent the whistleblower being subject to any civil, criminal or administrative liability for conduct of the whistleblower that is disclosed in the whistleblower disclosure.

Remedies Available for a Breach of Confidentiality or Protection

A whistleblower may be entitled to seek civil damages for loss, damage or injury suffered, even if no criminal prosecution for victimisation has been, can be, or will be brought.

A court may make an order for compensation to be paid by a person or company (including Pacific Valley Christian School) (the first person) who engages in or threatens detrimental conduct, relating to a qualifying disclosure, that causes any detriment to another person (the second person), and the second person suffers loss, damage or injury as a result of the detrimental conduct. A company may be ordered to pay compensation where it is under a duty to take reasonable steps to prevent the detrimental conduct occurring, and it fails in that duty. A court may also order other remedies.

Internal Disciplinary Action

To promote a culture that encourages whistleblower disclosures it is the School's policy that where a whistleblower has been involved in the wrongdoing but has not engaged in serious misconduct or illegal activity, the whistleblower may not, at the discretion of the Board be subject to internal disciplinary proceedings that may have otherwise arisen from the matters that are the subject of the whistleblower disclosure.

10. Receiving and Investigating a Whistleblower Disclosure

When a disclosure of wrongdoing is received the Whistleblower Officer will assess the disclosure, as a matter of priority, to determine whether it qualifies for protection under the Corporations Act and whether there is an allegation of Reportable Conduct to be investigated. When assessing whether an investigation is required, the Whistleblower Officer will consider whether the matter is currently subject to (or has already been determined under) an alternative School process, for example the Internal Grievance Policy, Complaints Handling Program and Child Protection Program.

The Whistleblower Officer will also consider the nature and extent of the investigation that may be required, including timeframes that will allow the investigation to be conducted both thoroughly and with expediency.

Where a whistleblower's identity is, or becomes known or non-identifying contact details have been provided, the Whistleblower Officer will discuss with the whistleblower the issue of confidentiality as well as options for managing the risk of their identification and how they will be protected from detriment.

The Whistleblower Officer will also discuss support services that may be available and strategies for minimising and managing stress and other challenges resulting from their disclosure.

A whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. Where the non-identifying contact is maintained during the investigation of the disclosure, they may choose not to answer any further questions

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posed if they are concerned it will lead to their identity being revealed. However, this may compromise the thoroughness of the investigation.

Whistleblower Investigators are assigned on a case-by-case basis depending on the particular circumstances of the whistleblower disclosure.

The Whistleblower Officer will act independently of the Whistleblower Investigator and focus on the protection of the whistleblower during the investigation.

Whistleblower Investigators will be provided reasonable access to independent specialist advice if required and all Board members, staff members, volunteers and contractors at the School will be required to provide any assistance required to the Whistleblower Investigator.

The Whistleblower Investigator will, as far as reasonably possible, follow best practice in investigations including ensuring that all reports of suspected wrongdoing that are determined to require investigation are investigated in a way that adheres to the principles of objectivity, procedural fairness, confidentiality and natural justice. This includes providing fair treatment to people who have been mentioned in a report of actual or suspected wrongdoing, by informing of the substance of statements that have been made about them and giving them a reasonable opportunity to respond. It also includes informing them of the substance of any adverse findings by the Whistleblower Investigator and providing the opportunity to have their response to any allegations set out fairly in the Whistleblower Investigator's report.

All information and documents relevant to the investigation will be stored securely.

11. Provision of Feedback

If the whistleblower's identity is known, or they can be contacted through anonymous channels, where possible the School will provide feedback to the whistleblower during the course of the investigation in a way that does not compromise the confidentiality of their identity. The frequency timeframes for providing feedback will vary according to the nature of the disclosure and the investigation.

The whistleblower will be informed of the outcome of an investigation, where appropriate, and in particular:

- if the whistleblower's concern was substantiated, the action that has been taken or will be taken to address the issues
- if the whistleblower's concern was not substantiated, then that no further action will be taken unless further information becomes available.

There may be circumstances where it is not appropriate to provide details of the outcome to the whistleblower.