Finance with a mission

Lutheran Laypeople's League

Whistleblower Policy

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1. Objectives

LLL is committed to promoting a culture of integrity and ethical behaviour, and where our decisions, actions and conduct reflect our corporate values. A transparent whistleblower protection program is an important element in detecting actual or suspected corrupt, illegal or other undesirable conduct within an entity, and as such, is a necessary ingredient in achieving good corporate governance as well as demonstrating a strong values-based culture that encourages openness, integrity and accountability.

The whistleblower provisions in the Corporations Act 2001 (Cth) (Act) provide protections to whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to the LLL.

If a Whistleblower Report is raised under this Policy the whistleblower should feel confident that they can do so without fear of personal detriment and reprisal.

An effective whistleblower program can result in:

- more effective compliance with relevant laws;
- more efficient fiscal management of the entity through, for example, the reporting of waste and improper tendering practices;
- a healthier and safer work environment through the reporting of unsafe practices and conduct;
- better protections for individuals who disclose wrongdoing;
- more effective management;
- improved morale within the entity; and
- an enhanced perception and the reality that the LLL is taking its corporate governance obligations seriously.

This Whistleblower Policy outlines the processes, overall framework and protections whistleblowers are entitled to should they decide to raise a Whistleblower Report.

This Whistleblower Policy seeks to provide clarity on several matters, including:

- The importance of raising Whistleblower Reports;
- Provide explanation as to whether whistleblower protection is available under the Act;
- The process to make Whistleblower Reports;
- How the LLL will respond and address a Whistleblower Report;
- The rights and protections available to support and encourage whistleblowers to feel safe to speak up;
- The support available to staff implicated by a whistleblower disclosure; and
- Roles and responsibilities.

2. Scope and Accountability

This Whistleblower Policy applies to LLL staff at every level, including all Directors.

LLL's Board is ultimately responsible for the Whistleblower Policy and broader whistleblower protection framework and its implementation.

3. Key Definitions

Key definitions relevant to this Policy Title are set out here. For other general definitions, refer to the LLL Policy Glossary.

Act	means the Corporations Act 2001 (Cth)
Detriment	has the meaning set out in clause 14.2 of this Policy
Disclosable Matter	has the meaning set out in clause 8 of this Policy
Eligible Recipient	has the meaning set out in clause 7.3 of this Policy
External whistleblower provider	means the 24/7 independent external whistleblower provider selected by LLL.
Investigations Officer	has the meaning set out in clause 5.6 of this Policy
Personal Work-Related Grievance	has the meaning set out in clause 9 of this Policy
Protections Officer	has the meaning set out in clause 5.5 of this Policy
Staff	Includes Employees, Contractors, Temporary Workers, volunteers and others who perform work or provide services for or on behalf of LLL (excludes Directors)
Whistleblower	has the meaning set out in clause 7.1 of this Policy
Whistleblower Report	means a communication by a Whistleblower, in writing, containing a containing a disclosure of a known or suspected incidence of a Disclosable Matter. A Whistleblower Report does not need to be made through an employee's manager and can be made directly to the Delegate in accordance with this Policy.

4. Related Standards, Policies, Procedures and Guidance

Corporations Act 2001

5. Roles and Responsibilities

5.1 LLL Board

The Board is responsible for:

- Approving the Whistleblower Policy;
- Setting a review schedule for the Whistleblower Policy;
- Demonstrating a clear commitment to an open-door culture where issues or concerns can be raised without fear;
- Ensuring effective implementation of the Whistleblower Policy; and
- Ensuring that any recommended actions arising from a whistleblower investigation are reviewed, and where appropriate, implemented.

5.2 LLL Board Audit Committee

The Board Audit Committee (BAC) is responsible for:

- Ensuring that the Whistleblower Policy is subject to appropriate ongoing review;

- Receiving and reviewing reports provided by the Whistleblower Investigations Officer(s) where required.
- Receiving quarterly reports on any protected disclosures received

5.3 Executive Management

Executive Management are responsible for:

- Demonstrating a clear commitment to an open-door culture where issues or concerns can be raised without fear;
- Ensuring effective implementation of the Whistleblower Policy; and
- Ensuring that any recommended actions arising from a whistleblower investigation are reviewed, and where appropriate, implemented.

5.4 Company Secretary

The Company Secretary is responsible for:

- Overseeing and facilitating compliance with the Whistleblower Policy;
- Ensuring the Whistleblower Policy is reviewed in accordance with the Board Policy Review schedule, is effective and relevant and complies with the requirements of the Act; and
- Overseeing and implementing any changes to this Whistleblower Policy.

5.5 Whistleblower Protections Officer

LLL's Board will appoint a Whistleblower Protections Officer (Protections Officer), with details of the Protections Officer published on LLL intranet and readily available to employee. The Chief People Officer is appointed as the Protections Officer.

The role of the Protections Officer is to:

- Be the recipient of Whistleblower Reports;
- Maintain the confidentiality and anonymity of the Whistleblower;
- Protect the Whistleblower from adverse repercussions and detriment;
- Keep in regular contact with the Whistleblower;
- Review and consider any complaints made by the Whistleblower regarding the investigation or any adverse repercussions or detriment suffered as a result of their Whistleblower Report under this Policy;
- Advise the Whistleblower Investigations Officer of the receipt of a Whistleblower Disclosure;
- Receive the final determination by the Whistleblower Investigations Officer; and
- Communicate the outcome of an investigation to the CEO, Chair of the Board and Chair of BAC;

5.6 Whistleblower Investigations Officer

LLL's Board will appoint a Whistleblower Investigations Officers (Investigations Officer). The Chair of BAC will be the appointed Investigations Officer.

The role of the Investigations Officer is to:

- Investigate whistleblowing matters (which may be referred to them by the Protections Officer or the external whistleblower provider) in a timely, fair and impartial manner;
- Authorise the use of an independent third party to investigate a matter raised in a Whistleblower Report; and
- Prepare a final report setting out the findings of the investigation, including a summary of the allegations, evidence and final determination to the Protections Officer

All disclosures by a Whistleblower will be protected when the disclosures are made to an Eligible Recipient in accordance with this Policy.

6 Whistleblower Protection Framework

LLL's framework for protecting whistleblowers includes a number of elements, including:

- This Policy;
- Assigning positions with clear roles and responsibilities for handling and overseeing key components of the Whistleblower Protection Framework;
- A transparent process for dealing with Whistleblower Reports;
- Ongoing education and training; and
- Overall governance arrangements including regular reporting to Board sub committees and the Board.

7 Making a Whistleblower Report

7.1 Who can make a Whistleblower Report?

Eligible Whistleblowers can raise a Whistleblower Report under this Policy and qualify for protection under the Act. Eligible whistleblowers include current and former:

- Staff and officers;
- Contractors, consultants and suppliers;
- Third party providers (such as individuals who supply services or goods to LLL, as well as staff of such suppliers);
- Associates of LLL; or
- Relatives, dependents or spouses of one of the people referred to above, (together, referred to as a Whistleblower throughout this Policy).

7.2 What wrongdoing can be reported?

LLL encourages individuals to report actual or suspected wrongdoing.

- Under the Act, a Whistleblower can make a disclosure of information where they have reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to LLL.

7.3 Eligible Recipients - who can receive a Whistleblower Report?

Eligible Recipients are individuals who can receive Whistleblower Reports. Eligible Recipients at LLL are:

- A Director or member of the Executive Team (including officers or senior managers); and
- LLL's internal auditor (or a member of the audit team);
- The Chair of BAC;

Eligible Recipients must maintain the confidentiality and anonymity of the Whistleblower and protect the Whistleblower from adverse repercussions and detriment.

8 Disclosable Matters

A Disclosable Matter means any information about LLL (or an officer or employee of LLL) where the Whistleblower has reasonable grounds to suspect that the information indicates that LLL (or any of its staff or officers) has or may have engaged in conduct that is illegal, unacceptable or undesirable, or concealment of such conduct. This includes:

- fraud, deceit or dishonesty, financial or otherwise, including theft, falsifying documents or making false statements;
- wrongful or questionable accounting or auditing practices including such practices which do not comply with legislative or regulatory compliance standards, or with the spirit or intent of such standards;
- corrupt behaviour, including offering or accepting a reward (monetary or otherwise) for engaging or not engaging in particular behaviour;
- illegal or unlawful conduct such as violence, theft, property damage or other conduct that represents a danger to the public or financial system;
- bribery, being the offer, payment or provision of a benefit to a person to influence the performance of their duties and/or to encourage them to misuse their authority;
- unethical behaviour including misusing company time or resources, abusive behaviour to others, or action that breaches LLL's policies or Code of Conduct;
- other serious misconduct that may be detrimental to the interests, financial or otherwise, of LLL or a related company or organisation;
- legal or regulatory non-compliance including conduct that constitutes an offence against, or a contravention of, any of the following:
  - the Act;
  - the *Australian Securities and Investments Commission Act 2001* (Cth);
  - the *Banking Act 1959* (Cth);
  - the *Financial Sector (Collection of Data) Act 2001* (Cth);
  - the *Insurance Act 1973* (Cth);
  - the *Life Insurance Act 1995* (Cth);
  - the *National Consumer Credit Protection Act 2009* (Cth); or
  - the *Superannuation Industry (Supervision) Act 1993* (Cth);
- conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months of more;
- conduct that represents a danger to the public or the financial system;
- conduct that indicates any other misconduct, wrongdoing or an improper state of affairs or circumstances in relation to LLL.

Matters not relating to a Disclosable Matter will not be covered by whistleblower protections under the Act. Reports about Personal Work-Related Grievances as defined in clause 9 are not covered by this Whistleblower Policy and should be reported to the relevant line manager or Chief People Officer.

8.4 Requirements for disclosure

A Whistleblower must have reasonable grounds for a report made under this Whistleblower Policy.

The term 'reasonable grounds to suspect' is based on the objective reasonableness of the reasons for suspicion.

Where a disclosure is made which does not relate to any Disclosable Matter, this disclosure will not qualify for protection under the Act. Protections generally do not apply to a person who has deliberately or knowingly made a false disclosure, provided false information, or knowingly made a false claim that a disclosure is protected. Where this has occurred, individuals who are staff of LLL may be subject to disciplinary action.

Whilst it is not the responsibility of a Whistleblower to prove the allegations which are the subject of a disclosure, a mere allegation with no supporting information is not likely to be considered as having ‘reasonable grounds to suspect’. It is also important to ensure the information reported is, to the best of the Whistleblower’s knowledge, true. Deliberate false reporting of information which a person knows not to be true will not be protected under this Policy and is likely to amount to a breach of this Policy.

Reporting of false information does not include circumstances where a Whistleblower has reported information in good faith and which they believe to be true, but which is later determined to be unfounded as a result of an investigation performed by LLL.

Whistleblower will still qualify for protection under this Whistleblower Policy even if their disclosure turns out to be incorrect.

9 Personal Work-Related Grievances

Reports about Personal Work-Related Grievances are not covered by this Whistleblower Policy and should be reported to the relevant line manager or HR advisor.

Personal Work-Related Grievance means a grievance about any matter in relation to the Whistleblower’s employment, or former employment, that are solely related to personal employment with LLL, and do not involve illegal, dishonest or improper conduct.

Examples of Personal Work-Related Grievances include:

- an interpersonal conflict between the Whistleblower and another employee;
- a decision specific to performance management;
- a decision relating to the engagement, transfer or promotion of the Whistleblower;
- a decision about the terms and conditions of engagement of the Whistleblower; or
- a decision to suspend or terminate the engagement of the Whistleblower, or otherwise discipline the Whistleblower.

However, a Personal Work-Related Grievance does not include:

- any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Whistleblower Policy; or
- a matter that would have significant implications for LLL.

10 Customer complaints

Customer complaints are reported and managed in accordance with LLL Customer Complaints Policy.

11 Making a Whistleblower Report: who do I contact?

Whistleblowers are encouraged to report any known or suspected incidences of a Disclosable Matter, by making a disclosure in accordance with this Whistleblower Policy.

Whistleblowers can make a report directly to the Protections Officer or an Eligible Recipient (noting that the Protections Officer also falls within the meaning of an Eligible Recipient), for example using the following secure address:

- To the Chief People Officer – via email at lori.scardigno@lll.org.au or via phone (08) 8360 7200;

Where an employee submits a report to a manager who is not the Protections Officer or an Eligible Recipient, the manager is obligated to refer the report through to the Protections Officer or an Eligible Recipient. The manager will then confirm in writing to the employee who submitted the report that it has been provided to the Protections Officer or Eligible Recipient.

A Whistleblower can speak directly with an Eligible Recipient in person or by phone. Prior to disclosing their Whistleblower Report, a Whistleblower should inform the Eligible Recipient that they are likely to raise a Whistleblower Report under this Policy.

LLL encourages staff and other Whistleblowers to make an internal report in the first instance, so that it can identify and address the Disclosable Matter as early as possible. However, the Whistleblower may make a report about a Disclosable Matter to any of the following external bodies:

External whistleblower provider;

ASIC;

ATO.

A Whistleblower can make a Whistleblower Report by disclosing their name, or they can report the matter anonymously.

11.1 Making a Whistleblower Report to External whistleblower provider

LLL recognises that a Whistleblower may feel more comfortable discussing matters with an external party. This is why LLL has authorised an external whistleblower provide to provide a 24/7 independently monitored whistleblower service. A Whistleblower can choose one of the following three options when making a Whistleblower Report:

1. To be **fully anonymous** to LLL's external whistleblower provide and LLL.
2. To be **fully identified** to LLL's external whistleblower provider and LLL.
3. To be **partially anonymous** (providing their identity to LLL's external whistleblower provider only and remaining anonymous to LLL).

Whilst Whistleblowers can remain anonymous, it may not be possible to fully investigate anonymous reports.

To make a Whistleblower Report to LLL's external whistleblower provider, please refer to the contact details available on LLL's SharePoint site.

11.2 Other ways to make a Whistleblower Report

This Whistleblower Policy in no way limits Whistleblowers reporting a Disclosable Matter or providing information to a government agency, law enforcement body or a regulator in accordance with any relevant law, regulation or prudential standard.

In certain circumstances, a 'public interest disclosure' and 'emergency disclosure' made to a journalist or parliamentarian may qualify for protection. A Whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure. It is important for a Whistleblower to understand the criteria for making a public interest or emergency disclosure. In particular:

- a disclosure must have previously been made to ASIC or a prescribed body and written notice provided to the body to which the disclosure was made;
- at least 90 days must have passed since the previous disclosure.

12 Information to include in the Whistleblower Report

For a report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, Whistleblowers should provide as much information as possible, in any form, about the Disclosable Matter.

By way of example, information could include (but must not necessarily include):

- the date, time and location
- the name(s) of person(s) involved and possible witnesses to the events
- evidence of the events (e.g. documents, emails, etc.)
- steps the eligible Whistleblower or another person may have already taken to report the matter or to resolve the concern.

13 Investigation of Whistleblower Reports

The investigation process will differ depending on the nature of the suspected misconduct or wrongdoing being investigated. The process may involve a formal in-depth investigation, a broad review or audit on the subject matter or the work area disclosed. The purpose of the investigation is to determine if Whistleblower Reports are substantiated, and if they are, completing a thorough investigation and remedying any misconduct uncovered, wherever practical.

Generally, an investigation of a Whistleblower Report will consist of the following steps:

Stage 1: Initial Assessment

Stage 2: Formal Investigation

Stage 3: Report on Outcomes

Each Whistleblower Report will be assessed to determine whether it qualifies for protection and whether a formal investigation is required. In circumstances where it may be unclear whether the Whistleblower Report qualifies for protection, the Investigations Officer may decide to treat the disclosure as if it is a protected disclosure.

If a formal investigation is required, this will be conducted in a fair, objective and independent manner and all reasonable efforts will be made to preserve confidentiality.

13.1 Communication with a Whistleblower by LLL’s external whistleblower provider

As far as is reasonably possible, all communications with a Whistleblower will be undertaken by the Protections Officer, an Eligible Recipient or LLL’s external whistleblower provider (as appropriate) to ensure the identity of the Whistleblower remains anonymous (unless consent is received from the Whistleblower to sharing their identity) and to safeguard the independence and integrity of an investigation.

If the Whistleblower Report is made to an Eligible Recipient, that recipient will then refer the matter to the Protections Officer.

The Protections Officer, Investigations Officer or LLL's external whistleblower provider will contact the Whistleblower to acknowledge receipt of the disclosure, with LLL to then determine next appropriate steps after receiving the report. The Protections Officer or Investigations Officer may choose to provide an update to the Whistleblower either directly or via LLL's external whistleblower provider such as to establish a process, including an outline of anticipated timeframes, for reporting to the Whistleblower on the progress of dealing with the disclosure. In addition, should an independent third party be appointed to assist with an investigation, the Whistleblower will also be advised of the appointment.

If the Whistleblower Report is made to LLL's external whistleblower provider, LLL may decide to provide relevant information regarding an investigation to LLL's external whistleblower provider, whilst ensuring the Whistleblower is fully informed of the progress. It is the responsibility of LLL to provide such updates to LLL's external whistleblower provider about reports, as LLL's external whistleblower provider is a reporting service only and does not make management decisions.

In circumstances where there is insufficient evidence to support a formal investigation, the Protections Officer or LLL's external whistleblower provider will inform the Whistleblower as soon as practicable.

Once the final outcome of an investigation has been determined, the Whistleblower may be contacted by either the Protections Officer or LLL's External whistleblower provider regarding the outcome.

14 Whistleblower Protection

14.1 Protecting a Whistleblower's identity

LLL's priority is to protect the identity of people who speak up and make a report.

A Whistleblower may elect to remain anonymous when they make a Whistleblower Report. LLL recognises that maintaining confidentiality is important to safeguarding the integrity of the whistleblower framework as well as to provide protection to those Whistleblowers reporting a Whistleblower Report.

Disclosures to LLL's external whistleblower provider can be made anonymously. Where a Whistleblower provides their contact details to LLL's external whistleblower provider, the external whistleblower provider collects, uses and discloses personal information in accordance with LLL's external whistleblower provider's privacy statement. Disclosures which are made anonymously will still be protected under the Act.

A Whistleblower's identify (or information likely to lead to their identification) will only be disclosed if the Whistleblower gives their consent to LLL to disclose that information (subject to specific limited exceptions under law, including disclosure to a legal practitioner for the purpose of obtaining legal advice in relation to the disclosure or where the information is disclosed to ASIC, the Australian Federal Police or to a person or body prescribed by the regulations to the Act).

Information that may be likely to lead to the identification of the Whistleblower may be disclosed if:

- The information does not include the Whistleblower's identity;
- LLL has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- It is reasonably necessary for investigating the issues raised in the report.

Measures that LLL may employ to protect the anonymity of Whistleblowers include:

- Securely storing documents and materials relating to the disclosure;
- Restricting access to information relating to a disclosure to only those persons necessary to undertake or assist with an investigation of the disclosure;
- Ensuring communications with the Whistleblower or relating to a disclosure are sent to authorised addresses and/or staff.

Additional measures that LLL may employ could extend to modifying the Whistleblower's workplace role, assessing the risks of harassment or isolation, managing any conflicts, ensuring fairness when managing the performance of, or taking any other management action relating to, a Whistleblower and making the Whistleblower aware of how they can lodge a complaint if they have suffered detriment (as described below in clause 13.2). It is unlawful for a person to identify a Whistleblower or disclose information that is likely to lead to the identification of a Whistleblower, except in relation to the exceptional circumstances described above.

If a Whistleblower elects to remain anonymous, this may impact LLL's ability to investigate the concern.

14.2 Protection from Detriment

LLL will take all reasonable steps to protect a Whistleblower from detrimental treatment (or Detriment, as defined below) and will take appropriate action where any such detrimental treatment is identified.

Detriment includes (without limitation):

- dismissal;
- alteration of an employee's position or duties to his or her disadvantage, including demotion;
- harassment, intimidation or threats;
- discrimination, including bias;
- disciplinary action;
- injury of an employee in his or her employment;
- harm or injury (including psychological harm);
- damage to a person's property; and
- reputational, financial or other unfavourable treatment connected with making a report.

Detriment does not include administrative action that is reasonable to protect the Whistleblower from any Detriment (for example, a temporary transfer), or reasonable management action in relation to managing an employee's work performance, if the action is in line with LLL's performance management framework.

14.3 Legal protections for Whistleblowers

A Whistleblower is protected from any of the following in relation to their disclosure:

- civil liability (e.g. any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the disclosure against the Whistleblower in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

Provided the individual has acted without malice, they will not be liable for defamation.

These protections do not however grant immunity for any misconduct a Whistleblower has engaged in that is revealed in their disclosure.

In addition, under the Act it is illegal (through a criminal offence and civil penalty) for someone to cause or threaten Detriment to a Whistleblower because they believe or suspect that the Whistleblower has made, may have made, or could make a Whistleblower Report. The criminal offence and civil penalty will apply even if a Whistleblower has not made a Whistleblower Report, but the offender causes or threatens Detriment to the Whistleblower because they believe or suspect the Whistleblower has or might make a report.

14.4 Additional support and compensation

If a Whistleblower is an employee of LLL, they will be encouraged to make use of LLL's Employee Assistance Program, a confidential counselling service available to all staff.

A Whistleblower can seek compensation and other remedies through the courts if:

- they suffer a loss, damage or injury because of a disclosure; and
- LLL failed to prevent a person from causing the detriment.

LLL also encourages Whistleblowers to seek independent legal advice.

15 Ensuring Fair Treatment of Individuals mentioned in a Whistleblower Report

Where LLL staff are mentioned in or are related to a matter about which a Whistleblower has disclosed information relating to a Disclosable Matter, the LLL will take reasonable steps to ensure appropriate and fair treatment of those named staff.

15.1 Confidentiality

LLL must take reasonable steps to protect the confidentiality of the person who is the subject of the Whistleblower report during the assessment and investigations process.

If an investigation does not substantiate the suspected misconduct, the fact that the investigation has been carried out, the results of the investigation, and the identity of the person who is the subject of the Whistleblower Report will be kept confidential.

15.2 Information Sharing

Subject to any privacy, confidentiality and other legal considerations, if the Investigations Officer conducts an investigation or appoints an independent third-party to undertake an investigation, the Investigations Officer will ensure the person who is the subject of the investigation:

- Is informed of the substance of the allegation;
- Is entitled to respond to any allegations;
- Has their position or circumstances represented fairly in any report by the Investigations Officer; and
- Is informed of the outcome of any investigation including any adverse recommendations where the misconduct is substantiated.

15.3 Support for Implicated Persons

LLL recognises that a person who is the subject of a Whistleblower Report is entitled to be supported during the handling and investigation of the suspected wrongdoing.

If the individual who is the subject of a Whistleblower Report is an employee, they will be encouraged to make use of LLL's Employee Assistance Program, a confidential counselling service available to all staff.

16 Non-Compliance with this Policy

It is a condition of any employment or engagement by LLL that all staff, officers and contractors must comply at all times with this Whistleblower Policy. However, this Policy does not form part of any agreement between any person and any entity with LLL, nor does it constitute terms and conditions of any person's employment or engagement with any entity with LLL.

Any breach of this Whistleblower Policy will be taken seriously and may result in counselling and / or disciplinary action, up to and including dismissal.

17 Access to this Policy

This Whistleblower Policy will be made available on LLL's SharePoint site and LLL's public website.

LLL will seek to ensure that staff (including new staff) are informed about and understand this Whistleblower Policy. Training will also be provided to individuals who receive Whistleblower Reports or otherwise have a role under the Policy, including in relation to how to respond to Whistleblower Reports. Any questions about the Whistleblower Policy can be referred to LLL's Company Secretary.

18 Document Maintenance

This Policy will be reviewed in accordance with the Board Policy Review schedule, but no later than every 3 years.

Reporting on compliance with this Whistleblower Policy, as well as the delivery of ongoing education and training to staff, will be reported to the Board Audit Committee.

19 Adoption Checklist

This policy is prepared under the requirements of the Act. The below table sets out the detail of those requirements and cross references them to the relevant sections of this policy.

Act section	Description of requirement	Policy section reference
1317AAA	Removal of clause describing Eligible Recipients	4.7
1317AAA	Definition of eligibility to make a Whistleblower Report	7.1
1317AAA	Definition of third-party providers' eligibility to make a Whistleblower Report	7.1
1317AAC	Definition of who is eligible to receive a Whistleblower Report	7.3
1317AAC(1)(d)	Inclusion of Chair of BAC to receive disclosures	7.3
1317AC	Removal of clause which indicated legal practitioner could receive disclosures	7.3
1317AAC	Removal of expanded prescription of Eligible Recipients duties	7.3
1317AA	Inclusion of Disclosable Matters definition, replacing Protected Disclosure section	8

1317AA	Inclusion of new section providing examples of disclosures that qualify for protection	8
1317AA(5)(c)	Inclusion of examples of legal or regulatory non-compliance that constitute disclosable matters	8
1317AA	Removal of section 'What is Reportable Conduct'	7
1317AA	Integration of reportable conduct clauses into Disclosable Matters	8
1317AADA	Inclusion of Personal Work-Related Grievances replacing Employee workplace complaints	9
1317AADA	Removal of two clauses to ensure consistency with the Act	9
1317AI(5)	Inclusion of more detail to Protection from Detriment clause	14.2