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Lutheran Laypeople's League

Whistleblower Policy

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Table of Contents

1. Objectives	5
2. Scope and Accountability	5
3. Key Definitions	6
4. Related Standards, Policies, Procedures and Guidance	6
5. Roles and Responsibilities	7
5.1. LLL Board	7
5.2. LLL Audit Committee	7
5.3. Executive Management	7
5.4. Company Secretary	7
5.5. Whistleblower Protections Officer	7
5.6. Whistleblower Investigations Officer	8
6. Whistleblower Protection Framework	8
7. Making a Whistleblower Report	8
7.1. Who can make a Whistleblower Report?	8
7.2. What wrongdoing can be reported?	9
7.3. Eligible Recipients - who can receive a Whistleblower Report?	9
8. Disclosable Matters	9
8.1. Requirements for disclosure	10
9. Personal Work-Related Grievances	10
10. Customer complaints	11
11. Making a Whistleblower Report: who do I contact?	11
11.1. Making a Whistleblower Report to FairCall	12
11.2. Other ways to make a Whistleblower Report	12
12. Information to include in the Whistleblower Report	12
13. Investigation of Whistleblower Reports	13
13.1. Communication with a Whistleblower by FairCall	13
14. Whistleblower Protection	14
14.1. Protecting a Whistleblower's identity	14
14.2. Protection from Detriment	15
14.3. Legal protections for Whistleblowers	15
14.4. Additional support and compensation	15
15. Ensuring Fair Treatment of Individuals mentioned in a Whistleblower Report	16
15.1. Confidentiality	16
15.2. Information Sharing	16
15.3. Support for Implicated Persons	16

16.	Non-Compliance with this Policy	16
17.	Access to this Policy	17
18.	Document Maintenance	17

1. Objectives

The Lutheran Laypeople's League of Australia Ltd (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 employees implicated by a whistleblower disclosure; and
- Roles and responsibilities.

2. Scope and Accountability

This Whistleblower Policy applies to LLL employees at every level, including all Directors and employees of the LLL.

The LLL 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
FairCall	means the 24/7 independently monitored whistleblower hotline administered by KPMG
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
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 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

APRA Prudential Standard CPS 510 *Governance*

APRA Prudential Standard CPS 520 *Fit and Proper*

Privacy Act 1988

The Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2017

ASIC Regulatory Guide 270 Whistleblower Policies

Whistleblowing Protection - Investigations Officer - Guiding Principles

Code of Conduct Policy

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 Audit Committee

The Audit Committee 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.

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

The LLL Board will appoint a Whistleblower Protections Officer (Protections Officer), with details of the Protections Officer published on the LLL intranet and readily available to employee. The Head of People & Culture 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 the Board Audit Committee;

5.6 Whistleblower Investigations Officer

The LLL Board will appoint a Whistleblower Investigations Officers (Investigations Officer). The Chair of the Board Audit Committee 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 Faircall) 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

The 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:

- Employees and officers;
- Contractors, consultants and suppliers;
- Third party providers (such as individuals who supply services or goods to the LLL, as well as employees of such suppliers);
- Associates of the 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?

The 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 the LLL.

7.3 Eligible Recipients - who can receive a Whistleblower Report?

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

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

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 the LLL (or an officer or employee of the LLL) where the Whistleblower has reasonable grounds to suspect that the information indicates that the LLL (or any of its employees 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 the LLL's policies or Code of Conduct;
- other serious misconduct that may be detrimental to the interests, financial or otherwise, of the 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 or 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 the 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 Head of People and Culture.

8.1 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 employees of the 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 the 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 the 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 the LLL.

10. Customer complaints

Customer complaints are reported and managed in accordance with the 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 Head of People & Culture – 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.

The LLL encourages employees 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:

- FairCall, as detailed below;
- ASIC;
- APRA;
- 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 FairCall

The LLL recognises that a Whistleblower may feel more comfortable discussing matters with an external party. This is why the LLL has authorised KPMG to provide FairCall – 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 KPMG and LLL.
2. To be **fully identified** to KPMG and LLL.
3. To be **partially anonymous** (providing their identity to KPMG only and remain anonymous to LLL).

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

To make a Whistleblower Report to FairCall:

Telephone: 1800 500 965

Online web report: <https://www.kpmgfaircall.kpmg.com.au/LLLAustralia>

Post:

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

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 FairCall

As far as is reasonably possible, all communications with a Whistleblower will be undertaken by the Protections Officer, an Eligible Recipient or FairCall (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 FairCall will contact the Whistleblower to acknowledge receipt of the disclosure it will then be up the LLL to 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 FairCall 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 FairCall, the LLL may decide to provide relevant information regarding an investigation to FairCall, to keep the Whistleblower informed of the progress. It is the responsibility of the LLL to provide such updates to FairCall about reports, as FairCall 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 FairCall 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 FairCall regarding the outcome.

14. Whistleblower Protection

14.1 Protecting a Whistleblower's identity

The 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. The 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 FairCall can be made anonymously. Where a Whistleblower provides their contact details to FairCall, KPMG collects, uses and discloses personal information in accordance with FairCall's privacy statement, available at: <http://www.kpmg.com/AU/faircallprivacy>. 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 the 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, APRA, 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;
- The 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 the 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 the 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 the LLL's ability to investigate the concern.

14.2 Protection from Detriment

The 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 the 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 the LLL, they will be encouraged to make use of the LLL's Employee Assistance Program, a confidential counselling service available to all employees.

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

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

The LLL also encourages Whistleblowers to seek independent legal advice.

15. Ensuring Fair Treatment of Individuals mentioned in a Whistleblower Report

Where LLL employees 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 employees.

15.1 Confidentiality

The 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

The 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 the LLL's Employee Assistance Program, a confidential counselling service available to all employees.

16. Non-Compliance with this Policy

It is a condition of any employment or engagement by the LLL that all employees, 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 the LLL, nor does it constitute terms and conditions of any person's employment or engagement with any entity with the 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 the LLL’s intranet and the LLL’s public website.

The LLL will seek to ensure that employees (including new employees) 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 the 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 2 years.

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

19. Compliance Checklist

This policy is prepared under the requirements of the Corporations Act 2001, APRA Prudential Standard CPS 510 *Governance* and APRA Prudential Standard CPS 520 *Fit and Proper*. 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

CPS 510 paragraph	Description of requirement	Policy section reference
110-111	Persons not to be constrained from providing information to APRA	11

CPS 520 paragraph	Description of requirement	Policy section reference
51	Must not constrain, impede, restrict or discourage any person for disclosing information or providing documents to APRA	11