

## UNICEF Australia Whistleblowing Policy

# Whistleblowing Policy

## 1. REVIEW

Review of this policy will occur every	3 years
Approval Level Required of amendments to this policy by	Board
Policy Owner	Director of People and Technology
Required on Website?	Yes

### VERSION LOG

Note: \*Where amendments are only approved by ELT and not in line with Approval Level noted in the table above because the nature of the amendment is minor, the existing Next Review Due Date must be retained to ensure review occurs by the appropriate Approval Level.

Version	Author/s	Approved By*	Approval Date	Next Review Due	Comments
V2	People & Culture	Board	May 2020	May 2023	
V3	People & Culture	ELT	Apr 2023	May 2023	Replacement of COO role

## 1. Introduction

### 1.1 Background, scope and purpose

Australian Committee for Unicef Limited (ABN 35 060 581 437) (**UNICEF Australia**) is committed to the highest standard of conduct and ethical behaviour in its business activities and to promoting and supporting a culture of corporate compliance and honest and ethical behaviour.

UNICEF Australia encourages the reporting of suspected unethical, illegal, fraudulent, corrupt or dishonest conduct and shall ensure that those who promptly report may do so with confidence and without fear of intimidation, ramifications or adverse consequences.

This Whistleblowing Policy (**Policy**) relates to the protection of those 'speaking-up' about misconduct (also known as "whistleblowers") and how UNICEF Australia will respond to reports of misconduct.

UNICEF Australia will periodically review this Policy to ensure that it is operating effectively, and may amend this Policy from time to time at its discretion.

### 1.2 Interaction with Australian Whistleblowing Legislation

There are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures.

For UNICEF Australia, the relevant legislation is sections 1317AA to 1317AK of the *Corporations Act 2001* (Cth) and sections 14ZZT to 14ZZE of the *Taxation Administration Act 1953* (Cth) (the **Australian Whistleblowing Legislation**). The protections under the Australian Whistleblowing Legislation only apply to certain types of disclosures, known as **Qualifying Disclosures**. To assist our staff to understand when those statutory protections are available, additional information about the Australian Whistleblowing Legislation is set out in **Annexure A**. We have also identified in this Policy where there are specific requirements under the Australian Whistleblowing Legislation for a report to be a Qualifying Disclosure.

This Policy contains a summary of parts of the Australian Whistleblowing Legislation, and for further detail, you should refer to the text of this legislation. This Policy is not intended to override any rights or obligations you may have under the Australian Whistleblowing Legislation.

### 1.3 Policy Access

A copy of this Policy is accessible to, amongst others, all employees and officers of UNICEF Australia via our external website – [www.unicef.org.au](http://www.unicef.org.au).

## 2. Making a disclosure

### 2.1 What matters should be reported under this Policy?

It is important UNICEF Australia is aware of any information which allows it to appropriately manage risks to its employees, customers, property, business and reputation.

If you have reasonable grounds to suspect that you have information concerning:

- (a) misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs or circumstances in relation to UNICEF Australia or any related body corporate; or
- (b) misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of UNICEF Australia or any related body corporate (**Tax Disclosures**),

then this is **Reportable Conduct** for the purposes of this Policy. The Reportable Conduct described above would also be a '**disclosable matter**' under the Australian Whistleblowing Legislation.

In addition, you should also report any other conduct or activity which you reasonably believe poses a significant risk to our employees, the community, our property, our operations or our reputation. Reports in relation to such conduct will be treated as Reportable Conduct under this Policy even if the conduct you report is not a disclosable matter under the Australian Whistleblowing Legislation.

Examples of Reportable Conduct under this Policy may include:

- (a) dishonest, corrupt, fraudulent or unlawful conduct or practices, including bribery;
- (b) financial irregularities;
- (c) unfair, dishonest or unethical dealings with a customer or third party;
- (d) unethical or serious improper conduct including breaches of any legal or regulatory obligations, breaches of UNICEF Australia's policies (such as the UNICEF Australia Ethics Policy or UNICEF Australia Staff Code of Conduct), or engaging in misleading or deceptive conduct especially in relation to accounting or financial reporting practices;
- (e) any other serious impropriety; or
- (f) any other conduct or act which causes, or has the potential to cause, loss or liability to UNICEF Australia or which may otherwise be detrimental to UNICEF Australia's interests (including, for example, unsafe work practices or abuse of UNICEF Australia's property or resources).

Some additional examples of Reportable Conduct have been included at **Annexure A**.

UNICEF Australia expects all employees and officers to report any Reportable Conduct. Failure to report such conduct may result in disciplinary action.

A whistleblower is encouraged to reveal, at the outset, any personal interest or involvement they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being dealt with pursuant to this Policy.

## 2.2 What matters should not be reported under this Policy?

“**Personal work-related grievances**” about any matter relating to a whistleblower's current or former employment and having or tending to have implications for the whistleblower personally, and which does not:

- (a) have any other significant impacts for UNICEF Australia; or
- (b) otherwise relate to Reportable Conduct (or alleged Reportable Conduct),

are excluded from the Australian Whistleblowing Legislation and fall outside the scope of this Policy.

The following are specific examples of grievances which may be personal work-related grievances, and which should not be reported under this Policy:

- (c) an interpersonal conflict between employees;
- (d) a decision about employment, transfer or promotion;
- (e) a decision about the terms and conditions of employment of the whistleblower; or
- (f) a decision to suspend or terminate the employment of the whistleblower, or otherwise to discipline the whistleblower.

Staff who wish to raise any personal work-related grievances should follow the processes set out in the UNICEF Australia Internal Complaints and Grievance Policy.

For completeness, a personal work-related grievance may still qualify for protection under the Australian Whistleblowing Legislation if, for example:

- (a) it includes information about misconduct, or the information about misconduct includes or is accompanied by a personal work-related grievance (i.e. a mixed report);
- (b) the matter relates to misconduct, or breaches of employment or other laws punishable by imprisonment for a period of 12 months or more;
- (c) it relates to conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
- (d) the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- (e) the whistleblower is seeking legal advice or legal representation about the operation of the whistleblower protections contained in the Australian Whistleblowing Legislation.

## 2.3 Who can make a disclosure?

UNICEF Australia welcomes voluntary whistleblowing by any person with reliable information in relation to disclosable matters. Under the Australian Whistleblowing Legislation, a person is an **eligible whistleblower** (including in relation to Tax Disclosures) if they are, or have been:

- (a) an officer of UNICEF Australia. An officer includes directors of the board and the company secretary of UNICEF Australia;

- (b) an employee of UNICEF Australia, including permanent (full-time or part-time), fixed-term or casual employees;
- (c) an individual who supplies services or goods to UNICEF Australia, (e.g. contractors or consultants);
- (d) an employee of a supplier of services or goods to UNICEF Australia, (e.g. service providers and business partners);
- (e) an individual who is an associate of UNICEF Australia, (this includes directors and secretaries of UNICEF Australia or a related body corporate);
- (f) a spouse, child or other relative of an individual listed above;
- (g) a dependant of any individual listed above or of their spouse; or
- (h) someone who was formerly any of the above (e.g. a former employee).

Under the Australian Whistleblowing Legislation, the persons listed above are all **eligible whistleblowers** (including in relation to Tax Disclosures).

## 2.4 How to make a disclosure

Receiving disclosures is a process that requires careful training to ensure whistleblower protections are maintained. Reports of known or suspected Reportable Conduct can be made confidentially and anonymously at any time to a Disclosure Officer, who is authorised to receive disclosures that may qualify for protection under the Australian Whistleblowing Legislation.

A current list of Disclosure Officers and their contact details is set out below:

Contacts	Name	Role	Contact email
Contact Point 1	Kara Collins	Director of People and Culture	<a href="mailto:kcollins@unicef.org.au">kcollins@unicef.org.au</a>
Contact Point 2	Toby Hall	Chair of Audit and Risk Committee	<a href="mailto:whistleblower@unicef.org.au">whistleblower@unicef.org.au</a>

Whistleblowers are encouraged to report disclosable matters to one of the above (but not both) Disclosure Officers via the above email address]. The making of a report to either of the above Disclosure Officers via the contact details provided above will mean that it has been made to an **eligible recipient** under the Australian Whistleblowing Legislation.

Under the Australian Whistleblowing Legislation, whistleblowers may also report disclosable matters to the following additional '**eligible recipients**':

- (a) the Board of Directors of UNICEF Australia or a related body corporate;
- (b) an auditor, or a member of an audit team conducting an audit of UNICEF Australia or a related body corporate;
- (c) an actuary of UNICEF Australia or a related body corporate;
- (d) any person authorised by UNICEF Australia to take disclosures (being those persons nominated in **section 2.4** above as Disclosure Officers); or

- (e) a senior manager of UNICEF Australia or a related body corporate, which for the purposes of this Policy, consists of the members of the Executive Leadership Team.

Disclosures can be made to the members of the Executive Leadership Team by email.

Additionally, the Australian Whistleblowing Legislation allows whistleblowers to make Tax Disclosures to the following "**eligible recipients**":

- (a) a registered tax agent or Business Activity Statement (**BAS**) agent who provides tax agent services or BAS services to UNICEF Australia;
- (b) a senior manager of UNICEF Australia as described above in **section 2.4(e)**;
- (c) any other employee or officer (within the meaning of the *Corporations Act 2001* (Cth)) of UNICEF Australia who has functions or duties that relate to the tax affairs of UNICEF Australia.

Under the Australian Whistleblowing Legislation, whistleblowers may also report disclosable matters to:

- (a) the Australian Securities and Investments Commissions (**ASIC**);
- (b) the Australian Prudential Regulation Authority (**APRA**);
- (c) in relation to Tax Disclosures, the Commissioner of Taxation (**ATO**); or
- (d) any other prescribed Commonwealth authority or regulator.

However, if a whistleblowing report is made to one of these regulators UNICEF Australia will not automatically become aware of that report and therefore may not be able to respond to it in accordance with this Policy.

If you wish to seek additional information about the Australian Whistleblowing Legislation before making a disclosure, you can contact Kara Collins, Director of People and Culture, or obtain your own legal advice in relation to the Australian Whistleblowing Legislation.

## **2.5 Key Information to include in a disclosure**

Disclosures are most useful when they include key information that offers actionable insight. Disclosures should include as much of the following information as possible if known by the person making the disclosure:

- **What occurred** – describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations.
- **How the misconduct arose** – describe any factors that may have enabled the misconduct or contributed to the misconduct going undetected, being concealed or being previously unidentified.
- **Where it occurred** – the physical location/address where the misconduct occurred; the work location of those perpetrating the misconduct or the location where the misconduct was observed.
- **When the misconduct occurred** – key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible.

- **Who was involved** – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also offer names of others that may have witnessed or played a role in the acts being reported.

## 2.6 Requirement for Timely Disclosures

There is no prescribed time limit associated with making whistleblowing disclosures under the Australian Whistleblowing Legislation. However, the sooner misconduct is reported the more likely it is that reliable evidence will be able to be gathered as part of any investigation. This will assist UNICEF Australia to address the matter.

There may be limitations regarding legal action that can be taken in response to proven allegations but this should not deter whistleblowers from making a disclosure about misconduct they have reasonable grounds to believe occurred. All disclosures can assist UNICEF Australia to refresh risk management monitoring, training and controls.

## 2.7 Anonymous disclosures

Whistleblowers are able to make anonymous disclosures and remain anonymous during any investigation and after any investigation is finalised (unless consent to disclosure is provided or the law requires otherwise). In these circumstances, whistleblowers will still be entitled to the protections set out in this Policy and under the Australian Whistleblowing Legislation if the other requirements for making the disclosure are complied with.

However, it should be noted that if the whistleblower's identity is not provided when making a disclosure this may:

- prevent UNICEF Australia from re-contacting the whistleblower to clarify or confirm information supplied;
- impact on UNICEF Australia's ability to proceed with an investigation;
- prevent UNICEF Australia from providing the whistleblower with updates; and/or
- affect UNICEF Australia's ability to take steps to protect the whistleblower from detriment.

If a whistleblower wants to maintain complete anonymity when making a disclosure, we suggest the whistleblower:

- submits their disclosure from a computer not connected to UNICEF Australia's network;
- if making the disclosure by phone, calls from an unlisted number;
- if submitting an email, uses a private email address (e.g. like Gmail or another external email provider) – not one connected to UNICEF Australia's network; and
- refrains from telling others that they have filed a whistleblowing disclosure.

Even if a whistleblower does not make the report on an anonymous basis the person receiving the report is not permitted to reveal the identity of the whistleblower, or information that is likely to lead to the identification of the whistleblower, save for in certain circumstances as set out in **section 6** below.

## 2.8 Disclosures outside of UNICEF Australia

Generally only reports that are made to the list of people or entities set out in **section 2.4** will ensure protections are afforded to the whistleblower making the report. **Making reports to others outside UNICEF Australia (other than in circumstances set out in this section 2.8) will not obtain the protection**

**of the Australian Whistleblowing Legislation or any other protections provided by this Policy.** This is because it is important to ensure that confidential information belonging to UNICEF Australia is not disclosed outside of UNICEF Australia.

Under the Australian Whistleblowing Legislation, there are two special categories of protected disclosures that will protect whistleblowers who report to a journalist or a Member of Parliament. These are called Public Interest Disclosures and Emergency Disclosures and further details are contained in **Annexure A**.

It is important for a whistleblower to understand the criteria for making a Public Interest Disclosure or an Emergency Disclosure. If a whistleblower proposes to make a Public Interest Disclosure or Emergency Disclosure, they should contact an independent legal advisor before making such a disclosure.

Except for Public Interest Disclosures and Emergency Disclosures, speaking to a journalist or member of parliament regarding UNICEF Australia without authorisation is not permitted under UNICEF Australia's Media Policy and may result in disciplinary action.

For completeness, disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the Australian Whistleblowing Legislation are protected, even if the legal practitioner concludes that the disclosure is not a Qualifying Disclosure.

### **3. Handling of disclosures**

#### **3.1 Investigation of disclosures**

All reported disclosures will be reviewed, and where appropriate UNICEF Australia will investigate them in a timely manner UNICEF Australia will assess each disclosure to determine whether it qualifies for protection and to determine whether a formal investigation is required, at the earliest opportunity. Any investigation findings will be managed promptly. The way a disclosure is managed depends on what it involves and disclosures will be dealt with on a case by case basis. Investigation processes will vary depending on the precise nature of the conduct being investigated. The purpose of the investigation is to determine whether or not reported concerns are substantiated, with a view to UNICEF Australia rectifying any wrongdoing uncovered to the extent reasonably practicable in the circumstances.

In order to ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:

- (a) obtain specialist, independent advice on areas outside of our knowledge or expertise, including trained investigation staff from either inside UNICEF Australia or refer the matter confidentially to a third-party investigation firm, (if deemed appropriate having regard to the nature of the disclosable matters);
- (b) appoint a person to assist in the investigation of a matter the subject of a report; or
- (c) refer the matter to the police where disclosures refer to, or include, criminal behaviour.

In the conduct of an investigation, UNICEF Australia may proceed as follows:

- (a) speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegation(s);
- (b) consider these responses; and
- (c) speak to witnesses (where there is a dispute as to the facts surrounding the allegation(s)).

Investigations will be conducted as confidentially as possible with information shared on a needs-to-know basis. The findings of any investigation will be documented. The method for documenting and reporting the findings will depend on the nature of the disclosure and the investigation. At the conclusion of the

investigation, the whistleblower will receive confirmation from UNICEF Australia that the investigation has concluded. It may not be appropriate to provide details of the outcome of any investigation to the whistleblower.

A whistleblower can choose to remain anonymous while making a disclosure. Except where the whistleblower has consented for their identity to be disclosed, the anonymity of the whistleblower will be protected throughout the investigation.

In certain circumstances where UNICEF Australia decides it is appropriate to do so, it may also place any persons affected by the disclosure, or the whistleblower, on paid leave during part or all of the investigation.

**3.2 Personal Interests**

The whistleblower is encouraged to reveal, at the outset, any personal interest they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being investigated pursuant to this Policy.

**3.3 Fair treatment of employees that are the subject of a disclosure**

UNICEF Australia is also committed to ensuring the fair treatment of employees and other persons engaged by UNICEF Australia who are mentioned in reports of disclosable matters, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes but is not limited to the following:

- (a) the opportunity to be 'heard' on, and respond to, the allegations as against them before any findings are made as against them; and
- (b) the opportunity to have their responses considered by UNICEF Australia and, in appropriate circumstances, investigated.
- (c) confidentiality throughout the investigation process

During any investigation into a report of disclosable matters, UNICEF Australia extends support and protection to employees, officers and others engaged by UNICEF Australia and implicated in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to the Director of People and Culture or the Chief Executive Officer so that these matters may be addressed.

Name	Role	Contact email
Tony Stuart	CEO	<a href="mailto:tstuart@unicef.org.au">tstuart@unicef.org.au</a>
Kara Collins	Director of People & Culture	<a href="mailto:kcollins@unicef.org.au">kcollins@unicef.org.au</a>

UNICEF Australia will endeavour to respond promptly to any complaints raised by parties affiliated with a whistleblower and their disclosure where such party has concerns about unfair treatment in the context of assessment of, and/or investigation into, a disclosable matter.

**4. Providing updates to those making disclosures**

UNICEF Australia will keep a whistleblower informed, (where appropriate and where the whistleblower's identity is known), and will provide updates. The frequency and detail of updates supplied and the initiation or resolution of any potential subsequent investigation may vary according to the matters reported and the context of the misconduct disclosed.



Any updates supplied to a whistleblower may need to be limited in order to also preserve the confidentiality of an investigation and the privacy of those potentially named, implicated or associated with the matters disclosed.

Where claims cannot be substantiated, and the whistleblower's identity is known – UNICEF Australia reserves the right to deem a disclosure closed and notify the whistleblower accordingly.

#### **4.1 Whistleblower involvement after disclosure**

Any whistleblowers who reveal their identity may be asked to participate in subsequent confidential interview(s) to determine the veracity of the claims made in the disclosure or to clarify facts supplied in order to proceed with further investigation.

No adverse consequences will result for a whistleblower if they choose to suspend co-operation or if, following investigation, a disclosure they made on reasonable grounds could not be substantiated. If a whistleblower believes they are being adversely treated or subject to some detriment in these instances, they should report their concerns to a Disclosure Officer via the contact details set out in section 2.4 above, so that these matters may be addressed.

#### **4.2 Proven misconduct**

UNICEF Australia reserves the right to institute performance management or other disciplinary action, including termination of employment or engagement, in relation to those found to have committed corporate misconduct.

UNICEF Australia also reserves the right to refer matters to law enforcement or regulatory bodies at any time should the misconduct in UNICEF Australia's reasonable opinion warrant such a referral.

### **5. False Reports**

#### **5.1 Consequences for knowingly making false or vexatious reports**

Whistleblowers must have reasonable grounds for the claims made in their disclosures.

Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report will be considered serious misconduct and that person concerned may be subject to disciplinary action up to and including a termination of employment (if he or she is an employee). No action will be taken against a person who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which is not substantiated in a subsequent investigation.

### **6. Protection to Whistleblowers**

#### **6.1 Protections**

Under the Australian Whistleblowing Legislation, an Eligible Whistleblower who makes a Qualifying Disclosure to an Eligible Recipient is afforded certain protections. These protections include:

- (a) Anonymity;
- (b) Legal Immunity;
- (c) Protection from Victimisation or other Detrimental Treatment.

We deal with these protections in turn below.

## 6.2 Anonymity

Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action, up to and including a termination of employment.

A whistleblower may choose to make a report on an anonymous basis, however, there are a number of advantages in connection with the investigation process if the whistleblower discloses his or her identity.

If an Eligible Whistleblower making a Qualifying Disclosure to an Eligible Recipient does disclose his or her identity, the Eligible Recipient still has an obligation to keep the whistleblower's identity confidential. This includes keeping confidential information which could lead to the disclosure of the Eligible Whistleblower's identity.

That said, UNICEF Australia has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP)) who may wish to pursue the matter.

Under the Australian Whistleblowing Legislation, it is also permissible for UNICEF Australia to:

- (a) disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
- (b) disclose information other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
- (c) disclose the identity of a whistleblower, or information likely to lead to his or her identification to (or between) ASIC, APRA, AFP or other prescribed body;
- (d) disclose the identity of a whistleblower, or information likely to lead to his or her identification, to a legal practitioner for the purposes of obtaining legal advice or representation; or
- (e) disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.

In order to allow proper investigation of the matter, and to provide appropriate support to the whistleblower, we may ask you to consent to the disclosure of your identity to specific individuals, such as:

- (a) Chief Executive Officer or Director of People and Culture using the contact details set out in section 3.3. above; and
- (b) any other person reasonably necessary for the purposes of investigating matters the subject of your disclosure.

**A UNICEF Australia employee or officer who is the Eligible Recipient of a report from a whistleblower, must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or express permission from the Director of People and Culture. Such action may constitute a criminal offence.**

UNICEF Australia may use the following measures to protect the confidentiality of a whistleblower's identity, where applicable:

- (a) all personal information or reference to the whistleblower may be redacted;
- (b) the whistleblower may be referred to in a gender-neutral manner;

- (c) where possible, the whistleblower may be contacted to help identify aspects of their disclosure that could identify them; and
- (d) disclosures will be handled and investigated by appropriately qualified staff.

Additionally, UNICEF Australia will ensure that all paper and electronic documents and other materials relating to disclosures are stored securely. Only persons who are directly involved in managing and investigating a disclosure will be made aware of the whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower. All persons who receive this information will be reminded about confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.

Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action up to and including dismissal. A breach of this Policy may in certain circumstances also result in criminal sanctions.

### **6.3 Legal Immunity**

An Eligible Whistleblower cannot be subject to any civil, criminal or administrative liability (including disciplinary action) for making a Qualifying Disclosure to an Eligible Recipient. No contractual or other remedy can be enforced against the whistleblower on the basis of the disclosure.

Any information that is part of a disclosure is not admissible in evidence against a whistleblower in criminal proceedings or proceedings involving a penalty, except in proceedings about the falsity of the information. The Australian Whistleblowing Legislation also provides for remedies and compensation in circumstances where these laws have not been complied with.

A whistleblower can still be subject to civil, criminal and/or administrative liability for conduct of the whistleblower that is revealed in a disclosure. However, such information revealed in the disclosure will be inadmissible as evidence against a whistleblower in criminal proceedings and proceedings involving a penalty, except in proceedings about the falsity of the information.

### **6.4 Protection from Victimisation or other Detrimental Treatment**

UNICEF Australia is committed to protecting and respecting the rights of a person who reports disclosable matters. UNICEF Australia will not tolerate any detriment caused or threatened to be caused against any person who has made or who is believed to have made a report regarding disclosable matters. Under the Australian Whistleblowing Legislation, "detriment" is defined to include, without limitation, any of the following:

- (a) dismissing the employee;
- (b) injuring the employee in their employment (e.g. not giving an employee legal entitlements such as pay or leave);
- (c) changing an employee's job to their disadvantage;
- (d) offering a potential employee different (and unfair) terms and conditions for the job, compared to other employees;
- (e) discriminating between employees to the disadvantage of a whistleblower;
- (f) harassment or intimidation of a person;
- (g) harm or injury to a person, including psychological harm;
- (h) not hiring someone because they have been a whistleblower;

- (i) damage to a person's property, reputation, business or financial position; or
- (j) any other damage to a person.

Any such victimisation or detriment caused or threatened to be caused in reprisal for a report regarding disclosable matters made under this Policy, will be treated as misconduct and may result in disciplinary action, which may include dismissal (or termination of engagement).

If you experience or discover any such detrimental conduct, or potential conduct, you should report it immediately to a Disclosure Officer via the contact details set out in **section 2.4** above. **Potential fines**

In addition to potential disciplinary action, significant penalties may apply to persons who fail to maintain whistleblower protections under the Australian Whistleblowing Legislation.

Such fines and associated liability will remain the responsibility of the employee and will not be paid by UNICEF Australia.

## 6.5 Other Support for Whistleblowers /General Information

UNICEF Australia firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.

Whistleblowers are encouraged to raise any concerns arising out of a disclosure (or anticipated disclosure) or any subsequent investigation process to a Disclosure Officer via the contact details set out in **section 2.4** above..

So as to ensure whistleblowers are supported both during, and following the making of a disclosure, UNICEF Australia encourages whistleblowers to make use of UNICEF Australia's employment assistance program or EAP provider, details of which are set out below:

Relationships Australia  
1300 364 277

Where appropriate, to protect a whistleblower from the risk of detriment, UNICEF Australia may:

- (a) conduct a risk assessment of the whistleblower, and any other staff that might be suspected of having made a disclosure;
- (b) allow a whistleblower to perform their duties from another location;
- (c) reassign the whistleblower to another role (at the same level);
- (d) make modifications to the whistleblower's workplace or the way work duties are carried out;  
or
- (e) reassign or relocate other staff involved in the disclosure.

A whistleblower can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure in circumstances where UNICEF Australia did not take reasonable precautions and exercise due diligence to prevent the detriment occurring.

## 6.6 Compliance with this Policy

Breaches or suspected breaches of this Policy should be reported to a Disclosure Officer via the contact details set out in **section 2.4** above. A breach of this Policy may result in disciplinary action up to and including termination of employment or engagement.

## Annexure A - Additional information regarding the Australian Whistleblowing Legislation

### 1. Additional Examples of Reportable Conduct

The following are additional examples of Reportable Conduct:

- (a) an offence against or a contravention of Australian corporate and securities laws, such as the *Corporations Act 2001* (Cth) or the *Australian Securities and Investments Commission Act 2001* (Cth). This would include conduct such as misleading and deceptive conduct, insider dealing and market manipulation, and a breach of the general obligations of a financial services licensee under s912A;
- (b) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. This would include conduct such as fraud, or bribery of a Commonwealth Public Official; or
- (c) conduct that represents a danger to the public or the financial system.

### 2. Public Interest and Emergency Disclosures

Under the Australian Whistleblowing Legislation, there are two categories of protected disclosures which will protect whistleblowers who report to a journalist or a member of parliament. Except for these protected disclosures, making disclosures to journalists or parliamentarians are not permitted unless expressly authorised by the Director of People and Culture.

**Public Interest Disclosure** - this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority;
- (c) the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related;
- (d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (e) following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.

**Emergency Disclosure** - this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and

- (c) the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.

For both Public Interest and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial imminent danger.