

# Policy | Whistleblower

## 1. Purpose of policy

SW Accountants & Advisors (SW) is committed to providing protection to Whistleblowers who report misconduct or dishonest or illegal activity that may have occurred.

This applies to all of the Firm's activities, the Firm's interaction with its clients, suppliers and the environment in which the Firm operates.

The Firm recognises it has a responsibility to conduct its business in accordance with both Australian and internationally accepted practice and procedures.

The purpose of the Whistleblower Policy is to:

- be a mechanism by which SW employees, contractors and consultants can voice serious concerns or escalate serious matters on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment
- encourage the reporting of matters that may cause financial or non-financial loss to the Firm or damage to the Firm's reputation
- enable the Firm to effectively deal with reports from Whistleblowers in a way that will protect the identity of the Whistleblower and provide for the secure storage of the information provided, and
- establish processes for protecting Whistleblowers against reprisal by any person internal or external to the Firm.

## 2. Policy statement

All employees play an important part in establishing, maintaining and enhancing the reputation of the Firm by ensuring observance of high standards of ethics and behaviour to which the Firm is committed. The Firm requires all employees, contractors and consultants to display the highest levels of professionalism in all aspects of their work to facilitate the Firm's compliance and its code of conduct and all applicable laws.

The Firm is committed to maintaining a culture where all employees are encouraged to raise concerns about poor or unacceptable practice and misconduct, and can do so safely.

The Firm is committed to complying with the Australian Standards on Whistleblower Protection Programs for entities (AS 8004-2003).

No action will be taken against an employee, contractor or consultant, who in good faith makes an allegation which is not later confirmed by subsequent investigation. However, disciplinary action may be taken against an individual making malicious or vexatious allegations.

## 3. Definitions

**"Reportable Conduct"** is conduct that is:

- Illegal, dishonest, fraudulent or corrupt
- In breach of Commonwealth or state legislation or local authority by-laws
- In breach of applicable industry practices
- Unethical (being either a breach of the Firm's code of conduct or generally)
- Gross mismanagement

- A serious waste of resources
- An unsafe work practice
- A failure to comply with the Firm's code of conduct
- A failure to comply with agreements with the Firm's commercial partners
- A breach of proper environmental practice
- Considered serious improper conduct, or
- Any other conduct that is likely to cause financial or non-financial loss to the Firm or otherwise be detrimental to the interests of the Firm.

“**Whistleblower**” is a person who comes forward and shares his/her knowledge on any wrongdoing which he/she thinks is happening in the whole organisation or in a specific department. A Whistleblower could be an employee, contractor, consultant or a supplier who becomes aware of any illegal or inappropriate activities.

## 4. Procedure

### 4.1. Reportable conduct

The first point of contact, for employees who wish to raise concerns regarding Reportable Conduct, is a Whistleblower Protection Officer. This should be done in person or in writing marked “Confidential”.

If, for some reason, it is not appropriate to report concerns to one of the three Whistleblower Protection Officers the employee may contact the Managing Partner.

The Whistleblower Protection Officer may ask the employee how they think the matter might best be resolved. If the Whistleblower has any personal interest in the matter, it is essential that this is made known at the outset.

The Whistleblower raising a concern of Reportable Conduct will not be expected to produce irrefutable evidence to support the concern raised. All that is required is that the Whistleblower has a genuine concern regarding Reportable Conduct and that the concern is raised in good faith. It is in the Firm's interests to hear of suspicions of Reportable Conduct at the earliest possible opportunity.

### 4.2. Confidentiality

Reports submitted anonymously will be considered however it will be more difficult for the Whistleblower Protection Officer to look into the matter and report. Whistleblowers are therefore encouraged to put their name to reports.

If the Whistleblower does not wish to be identified (other than to the Whistleblower Protection Officer), they should inform the Whistleblower Protection Officer at the first possible opportunity so that appropriate arrangements can be made. In these circumstances a guarantee of anonymity will be given, subject to any legal requirements that may require disclosure of the identity of the Whistleblower.

Information received from the Whistleblower will be held securely and in strict confidence and will only be disclosed to a person not connected with the investigation of the Reportable Conduct if:

- The Whistleblower has been consulted and has consent; or
- The Whistleblower Protection Officer is required by law to do so.

The Whistleblower may request a leave of absence during any investigation if it is not possible to maintain the Whistleblower's anonymity.

### 4.3. Investigation

All employees, contractors or consultants can make a complaint by contacting a Whistleblower Protection Officer. The current Whistleblower Protection Officers are:

- Head of People and Culture
- Chief Operating Officer, and
- Risk and Quality Manager

The investigation will follow a thorough and fair procedure and, unless not practical, be independent of the area of the Firm in which the Whistleblower works, or where the person who is the subject of the Reportable Conduct works. Where possible, having regard to the resources of the Firm, the requirements of Australian Standard on Whistleblower Protection Programs for Entities (AS 8004-2003) will be followed.

#### 4.4. Outcome

It is the obligation of the Whistleblower Protection Officer, following the completion of their investigation, to ensure that:

- All verifiable Reportable Conduct is dealt with appropriately
- The Managing Partner is informed of the Reportable Conduct and the results of the investigation, and
- Systemic or recurring Reportable Conduct is reported to those with sufficient authority to correct it.

#### 4.5. Feedback

The Firm will ensure that the Whistleblower is kept promptly informed of the outcome of the investigation of their report, subject to considerations of privacy of those against whom allegations have been made and the customary confidentiality practices of the Firm.

#### 4.6. Consequences of reporting

Where an investigation uncovers information that appears to indicate a criminal offence has been committed, the Chief Operating Officer, in consultation with management, will consider and decide whether SW will report the matter to the relevant police or prosecuting authority. The SW Quality and Risk Committee and the Managing Partner will be notified where a decision is made not to report.

##### 4.6.1. Proper reporting

The Firm recognises that a Whistleblower usually only decides to express a concern after a great deal of thought. Provided the concern is raised in good faith, the Whistleblower is not at risk of losing their job or suffering any form of reprisal for coming forward. It does not matter whether the suspicion proves to be unfounded or real.

The Firm will protect a Whistleblower who raises a genuine concern and will not tolerate the harassment or victimisation of, or discrimination against, a Whistleblower or their family, relatives or colleagues. The Firm will deal with any such harassment, victimisation or discrimination under the Workplace Behaviour Policy of the Firm.

##### 4.6.2. Improper reporting

If it is known that a Whistleblower has made a false report of Reportable Conduct (being one which is raised other than in good faith and which raised a matter which they know or believe to be untrue) then this will be regarded as misconduct by the Whistleblower and will be dealt with through the Workplace Behaviour Policy of the Firm.

## 5. References

*Fair Work Act 2009* (Cth)

Whistleblower Protection Programs for Entities (AS 8004-2003)

## 6. Related policies

Confidentiality Policy

Grievance Resolution Policy

Workplace Behaviour Policy

## 7. Policy history

### Policy History and Documentation

Policy Title	Whistleblower Policy
Effective Date:	1 January 2019
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Authorised by:	SW Executive Board
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