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|------------------------|-------------------------------|-----------------------------------|---|
| <b>Policy Category</b> | BC - Best Care                |                                   |   |
| <b>Best Care Goals</b> | <input type="checkbox"/> Safe | <input type="checkbox"/> Personal | <input type="checkbox"/> Connected <input type="checkbox"/> Effective |
| <b>Applies To</b>      | National                      |                                   |   |
| <b>Version</b>         | <b>Approval Authority</b>     | <b>Effective from</b>             | <b>Review by date</b>   |
| <b>0.03</b>            | Personal Asst to<br>CEO, ACNA | 20/01/2021                        | 12/01/2024  |

## 1. Policy Statement

ACNA is committed to a culture of compliance and ethical behaviour. This policy deals with issues relating to malpractice, misconduct, internal controls and conflicts of interest to ensure compliance with applicable laws and ACNA's values. This policy complements the Code of Conduct and Conflict of Interest Policies.

## 2. Purpose

The objectives of this policy are to:

- encourage employees and certain other individuals to disclose any malpractice, misconduct, improper affairs or conflicts of interest of which they become aware;
- provide protection for employees and certain other individuals that disclose allegations of such malpractice, misconduct, improper affairs or conflicts of interest; and
- ensure that all allegations are thoroughly investigated and resolved with suitable action taken, where necessary.

## 3. Policy

ACNA will treat seriously and protect reports of improper conduct (**Protected Disclosures**) as described in this Policy and applicable legislation.

### 3.1. Who Can Make a Protected Disclosure?

Protected Disclosures can be made by 'eligible whistle blowers' only. An 'eligible whistle blower' is any of the following:

- A any current or former officer of ACNA;
- B any current or former employee of ACNA;
- C any current or former contractor (including employees of contractors) of ACNA; or

D any associate, related entity, or current or former relative or dependent (which includes a spouse or former spouse) of any of (a) – (c) above, (each being an Eligible Whistleblower).

### 3.2. What Improper Conduct is Reportable Conduct?

Eligible Whistleblowers can make a Protected Disclosure under this policy if they have reasonable grounds to suspect an ACNA director, officer, employee, contractor, supplier, tenderer or other person that has business dealings with ACNA has engaged in conduct **(Reportable Conduct)** that:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the ACNA Anti-Bribery Policy;
- is illegal activity (such as theft, violence, harassment or intimidation or other breaches of state or federal law);
- is unethical or in breach of ACNA's policies (such as dishonestly accessing or altering records or data, adopting questionable accounting practices or wilfully breaching ACNA's Code of Conduct or other policies);
- is potentially damaging to ACNA, an ACNA employee or a third party (such as unsafe work practices, environmental damage, health risks or abuse of ACNA's clients, property or resources);
- may cause financial loss to ACNA or damage its reputation or otherwise be detrimental to ACNA's interests;
- involves harassment, discrimination, victimisation or bullying, other than personal Work-Related Grievances (as defined in this Policy); or
- involves any other kind of misconduct or an improper state of affairs or circumstances.

Note that Reportable Conduct may include conduct that does not involve a contravention of any particular law.

Examples of matters that would constitute Reportable Conduct include:

- knowingly approving fraudulent invoices for payment by ACNA;
- inappropriate behaviour towards or in the presence of ACNA's clients;
- inappropriately using ACNA's property, including medical consumables, stationery, office equipment, vehicles, fuel, or intellectual property; and

- systemic non-compliance with or circumventing ACNA's policies in circumstances that could cause damage to ACNA, its employees, its clients, other third parties, or the environment.

### 3.3. What is not Reportable Conduct?

Examples of matters that would not constitute Reportable Conduct include:

- Personal Work-Related Grievances (as defined in this Policy);
- a failure to meet performance expectations;
- a failure to comply with ACNA's policies through ignorance; and
- isolated behavioural incidents that are being addressed by line-managers through ordinary management processes.

### 3.4. Who Can a Protected Disclosure Be Made To?

Eligible Whistleblowers may make a Protected Disclosure under this policy of any conduct or behaviour they believe may be Reportable Conduct to the following roles within the organisation:

- Director, People and Culture; Any Executive team member;
- ACNA's auditor or a member of that audit team;
- General Counsel and Company Secretary; and/or
- Chief Executive Officer, ACNA
- Chairperson, ACNA Board.

A Protected Disclosure can be made to any or all of the above recipients through an independent third-party whistleblowing service. Details of ACNA's independent third-party whistle blower service provider can be found on ACNA's intranet.

The following dedicated email addresses have also been established to make reporting easier:

- [DataProtection@acna.org.au](mailto:DataProtection@acna.org.au) – for emails directed towards the governance officers; and;
- [CEO@acna.org.au](mailto:CEO@acna.org.au) – for emails directed towards the ACNA Chief Executive Officer.

Eligible Whistleblowers may instead make their Protected Disclosure externally to either the ASIC, the AHPRA or ACNA's auditor or a member of that audit team.

Lastly, a Protected Disclosure may be made to a lawyer for the purposes of obtaining advice or representation in relation to the whistleblower provisions. This disclosure will be protected even where the lawyer concludes that a potential disclosure does not relate to Reportable Conduct.

### **3.5. What Form Should a Protected Disclosure Take?**

Eligible Whistleblowers can make their Protected Disclosure in whatever form they feel most comfortable. This may be verbally, in writing by post or by email, or any other form provided it is clearly marked confidential and addressed to at least one of the roles listed above.

Eligible Whistleblowers should include in their Protected Disclosure specific, adequate and pertinent information with respect to dates, places, witnesses, amounts and other relevant information to allow for a reasonable investigation to be conducted.

Protected Disclosures can be made anonymously or outside of ordinary workplace hours.

### **3.6. ACNA's Investigation of Reportable Conduct**

ACNA will investigate all matters disclosed under this policy as soon as is practicable in the circumstances and fairly with due regard for the nature of the allegations and the rights of the individuals involved.

ACNA may arrange for a suitably qualified, independent, and impartial investigation (which may be internal or external to ACNA as the circumstances require) to examine the matter. The investigator will provide a report to ACNA CEO recommending the action that should be taken:

Note that where the disclosure relates to the CEO, the recommendations will be provided to the Chairperson of the Board. The CEO (or the Chairperson of the Board where applicable) will ultimately approve the appropriate action.

Where the Reportable Conduct is reasonably suspected to include criminal activity, ACNA will refer the disclosure to the appropriate authorities.

### **3.7. Protection of Whistle Blowers**

ACNA is committed to ensuring confidentiality in respect of all matters raised under this policy and that those that make a Protected Disclosure are treated fairly and do not suffer detriment.

#### *(A) Protection against detrimental conduct*

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a Protected Disclosure.

If an Eligible Whistle Blower is subject to detrimental treatment as a result of making a Protected Disclosure under this policy, he or she should inform one of the individuals authorised to receive Protected Disclosures (listed above) under this policy.

An Eligible Whistle Blower that suffers detriment as a result of making a Protected Disclosure under this policy may be entitled to seek compensation and/or other remedies through the court system. Eligible Whistleblowers that believe they may be entitled to compensation or another remedy through the court system should seek independent legal advice.

*(B) Protection of identity and confidentiality*

Subject to compliance with legal requirements, upon receiving a Protected Disclosure under this policy ACNA will make every reasonable effort to protect the Eligible Whistle blower's identity.

ACNA may share the identity of a whistle blower or information likely to reveal an Eligible Whistleblower's identity if:

- he or she consents;
- the concern is reported to the ASIC, the APRA, the Tax Commissioner or the AFP;
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If ACNA needs to investigate a Protected Disclosure, it may disclose information that could lead to a whistle blower's identification, but it will take reasonable steps to reduce the risk of this occurring.

Any disclosure of the identity (or information likely to reveal the identity) of a whistle blower will be made on a strictly confidential basis.

*(C) Protection of files and records*

All files and records created from an investigation under this policy will be retained securely.

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors that need to know to take appropriate action or for corporate governance purposes) without the eligible whistle blower's consent will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under ACNA disciplinary procedures.

The Corporations Act and the Taxation Administration Act also give special protections to disclosures provided certain conditions are met. The General Counsel and Company Secretary can provide further information on these special protections if requested.

*(D) Protection where disclosure later found to be benign*

No action will be taken against any whistleblower that, in good faith and in accordance with this policy, makes a Protected Disclosure about conduct that is later found by an investigation to not constitute Reportable Conduct.

All Eligible Whistle Blowers that make a disclosure under this policy should have reasonable grounds for believing the information they are disclosing indicates unethical or unlawful conduct. Any disclosures that constitute a Personal Work-Related Grievance (as defined in this policy) or are otherwise made maliciously or were knowingly false will not be treated as acting in good faith, will be viewed as serious, and may result in disciplinary action up to and including dismissal.

An Eligible Whistle Blower may seek legal advice prior to making disclosure, for any reason, including to determine whether they are eligible for protection under this policy and the law.

## **FURTHER INFORMATION**

### ***Queries Regarding This Policy***

All queries regarding this policy can be directed to the General Counsel and Company Secretary.

### ***Legislation and Resources***

*Corporations Act 2001 (Cth)*

*Taxation Administration Act 1953 (Cth)*

[\*ASIC Information Sheet 238 – Whistleblower rights and protections\*](#)

[\*ASIC Information Sheet 239 – How ASIC handles whistleblower reports\*](#)

[\*ASIC RG 270 – Whistleblower policies\*](#)

[\*AHPRA Policy\*](#)

## Definitions

**AHPRA** means the Australian Health Practitioner Regulation Agency.

**ASIC** means the Australian Securities and Investments Commission.

**Board** means the board of directors of ACNA Pty Limited.

**Eligible Whistle Blower** is an individual that is eligible for protection under this policy and must be in relation to an ACNA Group Entity any of the following:

- A** any current or former officer of the ACNA;
- B** any current or former employee of the ACNA;
- C** any current or former contractor (including employees of contractors) of the ACNA;
- D** any associate, related entity, or current or former relative or dependent (Which includes a spouse or former spouse) of any of (a) – (c) above.

**Personal work-related grievance** is any matter that:

- a** concerns a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the discloser personally; and
- b** includes information that:
  - I.** does not have significant implications for ACNA, or another company related to ACNA, that do not relate to the discloser; and
  - II.** does not concern Reportable Conduct,

however, will not include any matter where:

- c** the disclosure concerns alleged victimisation of the whistleblower;
- d** the disclosure has significant implications extending beyond the whistleblower; or
- e** the disclosure is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistle blower provisions.

**ACNA** means ACNA Pty Limited and each of its related bodies.

## WHISTLEBLOWER ONLINE AND PHONE REQUEST INSTRUCTIONS

### *How do I make an Online Report?*

#### MAKE AN ONLINE REPORT

- 1 Click on the 'Make an Online Report' button below once items 2-4 below are noted.
- 2 You will be redirected to the new page where you need to enter '**ACNA2020**' in the 'Unique Key' field.
- 3 Click on 'next' and follow the prompt.
- 4 You will then be asked for the 'Client Reference Number' which is '**n81xr2020**'.

#### [MAKE AN ONLINE REPORT](#)

### *How do I make a Phone Report?*

#### MAKE A PHONE REPORT

- Call Australia – 1300 687 927 – 24 hours.
- To validate your report when requested you will be asked for the 'Unique Key', please state "**ACNA2020**".
- The support person will then ask you for your 'Client Reference Number' which is "**n81xr2020**".

4. Document Details

|                               |   |
|-------------------------------|---|
| <b>Document Owner</b>         | Personal Asst to CEO, ACNA  |
| <b>Consumer Participation</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> Not Applicable |
| <b>Document Type</b>          | PP - Policy and Procedure   |
| <b>Functional Area</b>        | ACNA  |
| <b>Risk Rating</b>            | Moderate  |
| <b>Periodic Review</b>        | 36 months   |

ACNA's policies align with relevant legislation and standards and are based on providing a fair, inclusive and safe working environment free from bullying and discrimination and one that enables equal opportunity for all ACNA staff. Our policies embody our values of Care, Community, Integrity and Excellence.