



The King's School is a Christian community that seeks to make an outstanding impact for the good of society through its students, and by the quality of its teaching and leadership in education. The School promotes Christian community, academic excellence, and character development. As such, the School expects all employees, and those who act on behalf of the School or are engaged by the School, to model the high standard of Christian ethical behaviour. The King's School *Whistleblower Policy* is an important tool for helping us to identify and remedy wrongdoing and uphold our school values.

## Contents

1. Sources of Obligation.....	2
2. Purpose.....	2
3. Definitions .....	3
4. Our Policy.....	3
5. Procedures.....	3
a. Who are 'eligible ' whistleblowers? .....	3
b. Who are NOT 'eligible' whistleblowers?.....	4
c. Matters this policy applies to .....	4
d. Matters this policy DOES NOT apply to.....	5
e. Making false reports .....	5
f. The role of Whistleblower Protection Officers.....	6
g. Disclosures to Regulatory bodies and other external parties .....	6
h. Public Interest disclosures and emergency disclosures .....	6
6. How to make a disclosure.....	7
7. Making an anonymous whistleblower disclosure.....	8
8. Legal Protections for Disclosers .....	9
a. Identity protection (confidentiality).....	9
b. Protection from detrimental acts or omissions .....	9
c. Compensation and other remedies for Identity disclosure.....	10
d. Civil, criminal and administrative liability protection .....	10
e. Support and practical protection for disclosers .....	11
f. Protection from detrimental acts or omissions .....	12
g. Assessing and controlling for the risk of detriment. ....	12
9. Ensuring fair treatment of individuals mentioned in a disclosure.....	13
10. Ensuring the <i>Whistleblower Policy</i> is accessible .....	13
a. Disclosers within the entity .....	13
b. Disclosers outside the entity.....	15
11. Fostering a whistleblowing culture.....	15
12. Roles and responsibilities under this policy.....	15
13. Ensuring the privacy and security of personal information .....	16

14. Monitoring and reporting on the effectiveness of the policy .....	16
15. Reviewing and updating the policy .....	17
16. Management .....	18
17. Appendix 1: Handling and investigating a disclosure .....	19
a) Receiving a disclosure .....	19
b) Investigate .....	20
c) Keeping a discloser informed .....	21
d) How investigation findings are documented, reported internally and communicated .....	21
e) Reviewing an investigation .....	21

## 1. Sources of Obligation

The ***Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019*** (The Act) aims to encourage ethical whistleblowing and discourage white collar crime, while holding employers accountable for protecting eligible whistleblowers.

The Act requires entities to implement a Whistleblower policy that contains the following provisions:

- The protections available to whistleblowers
- How to make a disclosure
- To whom disclosures may be made, and how they may be made
- Supports and protections for whistleblowers and persons named in disclosures
- How the School will investigate disclosures
- How the whistleblower policy will be made available to officers and employees of the School

**Regulatory Guide 270** has been issued by ASIC to assist entities establish a whistleblower policy that complies with their legal obligations.

## 2. Purpose

The King's School's Whistleblower Policy is an important tool for helping us to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

This policy is intended to:

- encourage more disclosures of wrongdoing;
- help deter wrongdoing, in line with the School's risk management and governance framework;
- ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- ensure disclosures are dealt with appropriately and on a timely basis;
- provide transparency around the School's framework for receiving, handling and investigating disclosures;
- support the School's values and Codes of Conduct (for staff and Directors);
- support the School's long-term sustainability and reputation; and
- meet the School's legal and regulatory obligations.

As a Christian School we are commitment to honest and ethical conduct by all employees and non-employees, and those who are aware of possible wrongdoing, are encouraged to have the confidence to speak up and make an appropriate notification.

### 3. Definitions

**disclosable matter** – information to which whistleblower protections apply

**eligible recipient** – a person or organisation identified in this policy who is authorised and trained to receive a disclosure

**eligible whistleblower** – an individual identified in this policy to whom whistleblower protections apply

**qualifying disclosure** – information provided by a discloser, regarding wrongdoing, to which whistleblower protections apply

**Whistleblower Investigation Officer (WIO)** – the individual/s or organisation responsible for investigating disclosures

**Whistleblower Protection Officer (WPO)** – the persons or organisations responsible for protecting or safeguarding disclosers and ensuring the integrity of the investigation and reporting processes

### 4. Our Policy

The King's School is committed to having and effectively implementing a Whistleblower policy that complies with the requirements set out in ASIC's Regulatory Guide 270.

The School's *Whistleblower Policy*:

- is aligned to the nature, size, scale and complexity of the entity's business;
- is supported by processes and procedures for effectively dealing with disclosures received under the policy;
- uses a positive tone and language that encourages the disclosure of wrongdoing;
- takes steps to give effect to its whistleblower policy by ensuring that the policy is implemented appropriately and consistently carried out in practice;
- establishes arrangements for periodically reviewing and updating the policy to ensure issues are identified and rectified.

The School Council, either directly or through the appropriate subcommittee, is committed to ensuring broader trends, themes and/or emerging risks highlighted by disclosures made under this policy are addressed and mitigated by the School as part of its risk management and corporate governance.

### 5. Procedures

#### a. Who are 'eligible' whistleblowers?

To be an eligible whistleblower you must be a current or former:

- **employee** of the School or a related company or organisation including e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, and managers;
- **Governor, Director or Company Secretary** of the School, or a related company or organisation;
- Person, or employee of a person or company or organisation, who has **supplied goods or services to the School**, or a related company or organisation – this can be either paid or unpaid, and can include **volunteers**;
- **Associate** of the School, usually a person with whom the School acts in concert; or

- **spouse, relative or dependant** of one of the people referred to above, or a **dependant** of such an individual's spouse.

While you must hold or have held one of these roles to access the protections, you do not have to identify yourself or your role, and you can raise your concerns anonymously.

A discloser qualifies for protection as a whistleblower under the *Corporations Act* if they are an **eligible whistleblower** in relation to the entity and:

- they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, ATO or another Commonwealth body prescribed by regulation;
- they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- they have made an 'emergency disclosure' or 'public interest disclosure'.

## **b. Who are NOT 'eligible' whistleblowers?**

This policy *does not* apply to:

- members of the non-School community
- students, ex-students, parents (past, current or prospective) unless they meet one of the criterion listed in **Section 5 – Who this policy applies to**

Persons to whom this policy does not apply, who wish to raise concerns should do so using the School's processes outlined in the Complaints And Grievances Resolution Procedure (Parents And Students) Policy,

## **c. Matters this policy applies to**

This policy applies to behaviour or wrongdoing on the part of a Governor, Director, Officer, employee, contractor, or any person who has business dealings with the School, whether actual or suspected, which an individual suspects on reasonable grounds:

- is dishonest, fraudulent or corrupt;
- involves bribery or corruption;
- an improper state of affairs or otherwise amounts to an abuse of authority;
- negligence
- is illegal, including theft, drug sale or use, violence, or threatened violence, harassment, intimidation;
- criminal damage to property;
- is in breach of commonwealth or state legislation or local authority by-laws;
- is unethical, including dishonestly altering company records or data, and/or adopting improper accounting practices;
- breach of privacy and / or the unauthorised disclosure of confidential information;
- breaches the School's business policies;
- is potentially damaging to the business, an employee or a third party, or the public, such as unsafe work practices, environmental damage, physical and psychological health risks or substantial wasting of company resources;
- may cause financial or non-financial loss, damage its reputation or be otherwise detrimental to the business interests;

- is an attempt to conceal or delay disclosure of any of the above conduct.

#### **d. Matters this policy DOES NOT apply to**

Generally, disclosures that relate solely to **personal work-related grievances** and do not relate to the detriment or threat of detriment to the discloser do not qualify for protection under the Act.

Examples of grievances that may be personal work-related grievances are:

- an interpersonal conflict between the discloser and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision relating to the engagement, transfer or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser;
- a grievance regarding a performance management process by the school involving the discloser or another employee;
- a decision to suspend or terminate the engagement of discloser or otherwise to discipline the discloser.

Work-related grievances such as these should be raised and managed according to the School's *Grievance Policy*.

School employees are encouraged to seek independent (legal) advice about their rights and protections under employment or contract law, and to resolve their personal work-related grievance as outlined in the School's *Grievance Policy*.

Examples of grievances that may be personal work-related grievances but **are** eligible for protection are:

- Allegations of disclosable conduct that have an element of a personal work-related grievance (mixed report);
- A breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- Conduct that represents a danger to the public;
- Misconduct beyond the discloser's personal circumstances;
- The discloser suffers from or is threatened with detriment for making a disclosure;
- The discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

#### **e. Making false reports**

The School encourages the disclosure of concerns based on reasonable grounds and also when disclosers may have some information leading to a suspicion – but not necessarily all the details.

The School discourages the making of deliberately false reports and reports motivated by concerns other than bringing to light wrongdoing.

A false report of a disclosable matter could have significant effects on the School's reputation and the reputations of other staff members and could also cause considerable waste of time and effort.

Deliberate false reports involve a discloser reporting information they know to be untrue. It does not include situations where you have reasonable grounds to suspect misconduct or an improper state of affairs, but your suspicions are later (for example after an investigation) determined to be unfounded.

Any deliberately false reporting of a disclosable matter, whether under this policy or otherwise, will be treated as a serious disciplinary matter. You will also not have the protections under this policy or the Corporations Act 2001 (Cth) if you make a false report.

## **f. The role of Whistleblower Protection Officers**

To qualify for protection as a whistleblower a discloser must make a disclosure directly to one of the School's WPOs.

WPOs have a very important role in receiving and managing whistleblower disclosures. Their responsibilities include:

- Providing disclosers, who may wish to seek it, additional information before formally making their disclosure;
- Receiving and assessing the whistleblower's reports/disclosures;
- Assessing the immediate welfare and protection needs of the whistleblower and safeguarding their interests;
- Managing the investigation (if required);
- Ensuring the integrity of the reporting function;
- Notifying authorities or external agencies – if required;
- Recommending preventative actions to avoid future disclosable conduct.

If it's been determined that the disclosure is to be investigated, the WPO could also provide instructions or "Terms of Reference" to the person/organisation appointed to investigate the disclosure.

The WPO will need to establish:

- The background and scope of the investigation;
- Who is best placed to undertake the investigation; and
- The timeframes for the investigation so that the School can act on all matters as soon as possible. Timeliness of investigations reflects both the School's commitment to addressing allegations or wrongdoing as well as a demonstration of the duty of care we owe to staff involved in making a disclosure.

### ***What if a WPO is the subject of the disclosure?***

The School has appointed multiple WPO's – to provide disclosers options for making their disclosure: two internal WPOs and an external, independent WPO. If one of the WPOs is the subject or linked in any way with the disclosure, then the discloser should select an alternative WPO to make their disclosure.

## **g. Disclosures to Regulatory bodies and other external parties**

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter')

Disclosures of information relating to disclosable matters can also be made to ASIC, ATO or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act.

Information regarding how to make whistleblower disclosures to these entities can be found on their websites:

ASIC: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

ATO: <https://www.ato.gov.au/General/Gen/Whistleblowers/>

## **h. Public Interest disclosures and emergency disclosures**

Disclosures can be made to a journalist or parliamentarian under certain circumstances (outlined below) and qualify for protection. This is known as a 'public interest disclosure'

A discloser should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

### **Public interest disclosure**

A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- (a) at least 90 days have passed since the discloser made the disclosure to ASIC or another Commonwealth body prescribed by regulation;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the discloser has given written notice to the body in (a) above that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the discloser intends to make a public interest disclosure.

### **Emergency disclosure**

An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where:

- (a) the discloser has previously made a disclosure of the information to ASIC or another Commonwealth body prescribed by regulation;
- (b) the discloser 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;
- (c) before making the emergency disclosure, the discloser has given written notice to the body in (a) above that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the discloser intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

## **6. How to make a disclosure**

The School is committed to identifying and addressing wrongdoing as early as possible and for disclosers to have trust and confidence in the School's Whistleblower Policy, processes and procedures.

Consequently, the School has established several ways for disclosures to be made through *eligible recipients* of whistleblower disclosures – also known as *Whistleblower Protection Officers* (WPO).

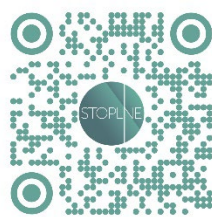
The following are the School's WPOs:

### **External and independent whistleblowing service provider**

The School engages the services of **Stopline** to receive disclosures impartially and confidentially and to conduct appropriate investigations in relation the disclosure.

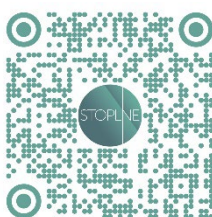
Disclosures to *Stopline* may be made anonymously or on the basis that your Identity is not disclosed to the School. Disclosures can be made to *Stopline* :

- Online: <https://kings.stoplinereport.com>



QR Code to King's School's Stopline microsite

- Telephone: 1300 30 45 50
- Email: [makeareport@stopline.com.au](mailto:makeareport@stopline.com.au)
- Mail: The King's School, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089
- Make a report via your Smartphone



QR Code to online reporting form

### Internal WPOs

The following School leaders are also eligible recipients of whistleblowing disclosures:

**David Swinfield**

Director of Continuous Improvement  
02 9683 8620  
0423 517 225  
[dgs@kings.edu.au](mailto:dgs@kings.edu.au)

**Hamish Blair**

Director of Finance & Business Operations  
0412 280 310  
[hblair@kings.edu.au](mailto:hblair@kings.edu.au)

## 7. Making an anonymous whistleblower disclosure

Disclosures can be made anonymously to one of the School's WPOs.

Anonymous disclosures are protected under the Corporations Act and the School is committed to maintaining the anonymity of disclosers.

A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. It is recommended that a discloser who wishes to remain anonymous should, however, maintain ongoing two-way communication with the WPO, so the School can ask follow-up questions or provide feedback.

A discloser may adopt a pseudonym for the purpose of their disclosure – this may be appropriate in circumstances where the discloser's identity is known to their supervisor, the Whistleblower Protection Officer or equivalent but the discloser prefers not to disclose their Identity to others.

Communication between disclosers and WPOs may be through anonymous telephone hotlines, anonymised email addresses or any other means acceptable to the discloser.



## 8. Legal Protections for Disclosers

The *Corporations Act* requires the School to provide protections to disclosers who qualify for protection as a whistleblower (see Section 5 a)):

- a. Identity protection
- b. Protection from detrimental acts or omissions
- c. Compensation and other remedies
- d. Civil, criminal and administrative liability protection

These protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the *Corporations Act*.

### a. Identity protection (confidentiality)

The School has a legal obligation to maintain the confidentiality of the Identity of a person making a disclosure.

It is illegal for any person to disclose the Identity of a discloser, or information that is likely to lead to the identification of a discloser, whether such information has been obtained directly or indirectly arising from a disclosure being made.

Exceptions, to maintaining the confidentiality of a discloser's Identity, are if the Identity is revealed:

- to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);
- to a non-School legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- a person or body prescribed by regulations; or
- with the consent of the discloser.

A person can disclose the information contained in a disclosure with or without the discloser's consent if:

- the information does not include the discloser's Identity;
- the School has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

### **Complaints regarding failure to maintain confidentiality of discloser's Identity**

Complaints by a discloser regarding the failure to maintain the confidentiality of the discloser can be made:

- to one of the School's Whistleblower Protection Officers
- directly to an appropriate regulator, such as:
  - Australian Securities and Investments Commission (ASIC) by calling the ASIC Infoline — 1300 300 630
  - Australian Prudential Regulation Authority (APRA) by emailing [whistleblower@apra.gov.au](mailto:whistleblower@apra.gov.au)
  - Australian Taxation Office (ATO) by phoning 1800 060 062

### b. Protection from detrimental acts or omissions

Whistleblowers are legally protected from detrimental consequences as a result of a disclosure.

Protections from detriment to a discloser includes acts or omissions arising from a belief or suspicion that the discloser made, may have made, proposes to make or could make a disclosure that qualifies for protection, if the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, a person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

### **Types of detrimental acts and omissions**

Detrimental acts – or omissions that lead to detriment – include the following:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; or
- any other damage to a person.

### **Actions that are not detrimental conduct**

Actions taken by the School may not be detrimental conduct if for example they relate to ensuring the safety of the discloser or if they are part of established School processes, for example:

- moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment.
- managing a discloser's unsatisfactory work performance, if the action is in line with the entity's performance management framework.

Actions associated with administrative, or performance management framework will be clearly explained to the discloser by a WPO to ensure they understand the appropriate context for the action. Such advice will always be provided in writing to the discloser.

## **c. Compensation and other remedies for Identity disclosure**

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- the School failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

If disclosers believe they have suffered detriment as the result of making a disclosure, they should seek independent legal advice regarding options and processes for redress through the courts.

## **d. Civil, criminal and administrative liability protection**

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

- **civil liability** (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);

- **criminal liability** (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- **administrative liability** (e.g. disciplinary action for making the disclosure).

Protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

## **e. Support and practical protection for disclosers**

The School, through the actions of the WPOs (internal and external), will actively seek to support and protect disclosers.

Wherever possible the WPO will discuss with the discloser the methods by which the WPO will seek to protect the confidentiality of the discloser's Identity. These measures or mechanisms may include:

- i. **Reducing the risk that the discloser will be identified from the information contained in a disclosure by:**
  - redacting all personal information or reference to the discloser witnessing an event;
  - referring to the discloser in a gender-neutral context;
  - where possible, contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them; and
  - handling and investigating disclosures only by qualified staff.
- ii. **Secure record-keeping and information-sharing processes so that:**
  - all paper and electronic documents and other materials relating to disclosures will be stored securely;
  - access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
  - only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's Identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser;
  - communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer in such a way that printing can be accessed by other staff; and
  - each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's Identity may be a criminal offence.
- iii. **The WPO will discuss with the discloser the School's measures for ensuring confidentiality of their Identity including factors which the discloser should be aware could compromise ensuring Identity confidentiality, such as:**
  - the discloser previously mentioning to other people that they were considering making a disclosure;
  - the discloser is one of a very small number of people with access to the information; or
  - the disclosure relates to information that a discloser has previously been told privately and in confidence.

The WPO will work with the discloser and any other staff to ensure that every effort is made to maintain the confidentiality of the discloser's Identity or limit the knowledge of the Identity

## **f. Protection from detrimental acts or omissions**

The School, through the actions of the WPOs (internal and external), will actively seek to protect the discloser from detrimental acts and omissions by:

- processes for assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
- providing support services, including counselling or other professional or legal services (such as through EAP) ;
- strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- actions for protecting a discloser from risk of detriment—for example, the School could allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;
- ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, addressing the risks of isolation or harassment, managing conflicts, and ensuring fairness when managing the performance of, or taking other management action relating to, a discloser;
- informing a discloser how they can lodge a complaint if they have suffered detriment, and the actions the School may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Council or Risk, Governance and Compliance Sub Committee); and
- interventions for protecting a discloser if detriment has already occurred—for example, the School could investigate and address the detrimental conduct, such as by taking disciplinary action, or the School could allow the discloser to take extended leave, develop a career development plan for the discloser that includes new training and career opportunities, or offer compensation or other remedies.

## **g. Assessing and controlling for the risk of detriment.**

The WPO will conduct a risk assessment to effectively manage the risk of detriment to the discloser and document a *Risk Management Plan*.

Where appropriate the *Risk Management Plan* will be developed in consultation with the discloser.

### **Steps in assessing and controlling the risk of detriment.**

**Risk identification:** Assessing whether anyone may have a motive to cause detriment—information could be gathered from a discloser about:

- the risk of their Identity becoming known;
- who they fear might cause detriment to them;
- whether there are any existing conflicts or problems in the work place; and
- whether there have already been threats to cause detriment.

Other risks to be considered in the Risk Management Plan are:

- impediments or threats to the efficacy of the investigation
- timelines for key stages in the investigation to be completed
- the appropriate recording and documentation of each step in the process

**Risk analysis and evaluation:** Analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences.

**Risk control:** Developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, it may be worthwhile assessing whether the discloser's Identity can be readily identified or may become apparent during an investigation.

**Risk monitoring:** Monitoring and reassessing the risk of detriment where required—the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised.

The WPO may use the School's standard Risk Management Plan template in documenting the plan, or any format deemed appropriate by the WPO in the circumstances.

## 9. Ensuring fair treatment of individuals mentioned in a disclosure

The following measures and/or mechanisms will be implemented to ensure fair treatment of individuals mentioned in a disclosure (where applicable):

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
- an employee who is the subject of a disclosure may contact the School's support services (e.g. EAP).

The WPO, in consultation with the investigator, will determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation.

Procedural fairness requires such notification to be made before any adverse finding against an individual who is the subject of a disclosure. In some circumstances, informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be first referred to ASIC, APRA, the ATO or the Federal Police.

## 10. Ensuring the *Whistleblower Policy* is accessible

### a. Disclosers within the entity

The School's Whistleblower Policy policy is made available available to the School's officers and employees on the School's policy portal on KingsNet.

#### Upfront and ongoing education and training

All employees will undertake training and education on the School's *Whistleblower Policy* by:

- incorporating the policy in employee induction training for all new starters

- incorporating the policy in the staff annual 'Working at King's' online training including line managers in how to effectively deal with disclosures.
- twice a year the Quality and Compliance Manager issuing a Whistleblower Refresher statement in Staff Notices on KingsNet to demonstrate the School's commitment to protect and support disclosers, and to identify and address wrongdoing promptly.
- Specialist training is provided to staff members who have specific responsibilities under the policy. For example, the School's eligible recipients receive regular training in the School's processes and procedures for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.
- The School's Director of Finance and Business Operations will inform its external eligible recipients (e.g. its auditor and actuary) about their obligations under the Corporations Act (and the Taxation Administration Act, where applicable).
- The Quality and Compliance Manager will ensure that any updates to its whistleblower policy, processes and procedures following a review are widely disseminated to, and easily accessible by, individuals covered by the policy. When necessary (e.g. if there has been a change to the disclosure procedures), the Quality and Compliance Manager will provide targeted communications and training to all employees and eligible recipients, and additional specialist training to staff members who have specific roles and responsibilities under the policy.

The employee training may include:

- the key arrangements of the School's whistleblower policy, processes and procedures, including:
  - practical examples of disclosable matters;
  - practical information on how to make a disclosure; and
  - advice on how disclosers can seek further information about the policy if required.
- information related to protecting and supporting disclosers, including:
  - the measures the School has in place for protecting and supporting disclosers;
  - practical working examples of conduct that may cause detriment to a discloser; and
  - the consequences for engaging in detrimental conduct.
- information about matters that are not covered by the School's policy, including:
  - practical examples of personal work-related grievances;
  - information on the School's other policies (e.g. on bullying and harassment, workplace health and safety, grievance and code of conduct matters);
- information on how and where employees can report general employee feedback or personal work-related grievances; and
- practical examples of circumstances where disclosure has led to positive outcomes for the School and the discloser.

Management training may cover the School's commitment and obligations to protecting disclosers of wrongdoing. It may also cover how the School's whistleblower policy interacts with the School's other policies (e.g. on bullying and harassment).

## b. Disclosers outside the entity

To ensure disclosers outside the School can access our *Whistleblower Policy*, the policy will be available on the School's external website.

The School will prepare a 'public facing' version of its *Whistleblower Policy* that may exclude information that would not be useful or relevant to external disclosers or that would not be suitable for external publication (e.g. the names and contact phone numbers of internal eligible recipients for employees).

## 11. Fostering a whistleblowing culture

The King's School fosters and develops a positive and open environment where employees feel they can come forward to make a disclosure. A positive and open environment may also help eliminate the negative connotations associated with whistleblowing.

The School's senior leadership teams play an important role in demonstrating the School's commitment to its Whistleblower Policy. They demonstrate their commitment in practice by ensuring:

- disclosures are taken seriously and acted on immediately;
- wrongdoing is addressed promptly;
- disclosers are provided with adequate protections and support; and
- early interventions are made to protect disclosers from detriment.

As a Christian community The King's School is committed to developing and maintaining a culture of ethical conduct, and ensuring this culture flows through all levels of the School's operations.

All levels of management, particularly line managers, play a critical role in reflecting the School's Christian ethos by creating an ethical culture and a positive and open environment for employees.

## 12. Roles and responsibilities under this policy

The following responsibilities relating to the application and operation of this policy have been assigned to the designated persons or organisations:

A contact point where employees can seek accurate and confidential advice or information about the following, without making a disclosure: <ul style="list-style-type: none"><li>– how the entity's whistleblower policy works;</li><li>– what the policy covers; and</li><li>– how a disclosure might be handled.</li></ul>	Director of Continuous Improvement General Counsel Director of People and Culture Director of Finance and Business Operations
Receiving disclosures directly from disclosers	Stopline Director of Continuous Improvement Director of Finance and Business Operations
An independent whistleblowing service provider that the entity has authorised to directly receive disclosures	Stopline
Persons responsible for protecting or safeguarding disclosers and ensuring the integrity of the reporting mechanism (i.e. a 'whistleblower protection officer')	Director of Continuous Improvement Director of Finance and Business Operations



Organisation responsible for investigating disclosures (i.e. a 'whistleblower investigation officer' or equivalent)	Stopline
Legal counsel and human resources staff who may assist the entity with specific investigations	Director of Continuous Improvement Director of Finance and Business Operations General Counsel Director of People and Culture
Supporting training, education and communications about the policy	Quality and Compliance Manager
Persons responsible for periodically reviewing and updating the Whistleblower Policy, processes and procedures, and for implementing and overseeing any changes	Director of Continuous Improvement Quality and Compliance Manager
'Owner' of the <i>Whistleblower Policy</i> who is responsible for oversight and monitoring of the policy	Director of Continuous Improvement
Council committee responsible for approving updates to the policy, processes and procedures	Risk, Governance and Compliance Sub Committee School Council

### 13. Ensuring the privacy and security of personal information

The sensitivity of disclosures and leaks or unauthorised disclosure (including from malicious cyber activity) may have adverse consequences for the disclosers, the individuals who are the subject of disclosures and the entity.

The School is committed to having appropriate information technology resources and organisational measures for securing the personal information they receive, handle and record as part of their whistleblower policy.

*The Privacy Act 1988* (Privacy Act) regulates the handling of personal information about individuals. It includes 13 Australian Privacy Principles (APPs), which set out standards, rights and obligations for the handling, holding, use, accessing and correction of personal information (including sensitive information). Entities regulated under the Privacy Act are required to notify affected individuals and the Office of the Australian Information Commissioner about a data breach, if it is likely to result in serious harm to individuals whose personal information is involved in the breach.

Note: *The Privacy Act* defines 'personal information' as information or an opinion, whether true or not, and whether recorded in a material form or not, about an identified individual, or an individual who is reasonably identifiable.

### 14. Monitoring and reporting on the effectiveness of the policy

*Whistleblower Reports* will be a standing agenda item of the Risk, Governance and Compliance Sub-Committee.

Notifications to internal or external WPOs will be reported to the Risk, Governance and Compliance Sub-Committee by the Director of Continuous Improvement.. Such reports will include de-identified data on the:

- Number of non-eligible disclosures
- Number of eligible disclosures



Investigation results and associated outcomes will be reported to the Risk, Governance and Compliance Sub Committee by the WPOs.

The Quality and Compliance Manager will collate information from the WPOs and report to the Risk Management Steering Group regarding the completion of induction and staff training, as well as specialist training for School leaders and WPO's.

The Quality and Compliance Manager's reports could include the following information on individual disclosures received under the School's policy, when it is not likely to lead to the identification of a discloser:

- the subject matter of each disclosure;
- the status of each disclosure;
- for each disclosure, the type of person who made the disclosure (e.g. employee or supplier) and their status (e.g. whether they are still employed or contracted by the School);
- the action taken for each disclosure;
- how each disclosure was finalised;
- the timeframe for finalising each disclosure; and
- the outcome of each disclosure.

The reports will also include the following statistics on the entity's handling of individual disclosures, including a comparison with the timeframes for handling and investigating disclosures outlined in the entity's policy:

- the timeframe between receiving a disclosure and responding to a discloser, including the time taken to respond to subsequent messages from a discloser;
- the timeframe between receiving a disclosure and assessing whether a disclosure should be investigated;
- the timeframe between commencing and finalising an investigation;
- how frequently communications are made with a discloser;
- the number of reports made through each of the different options available for making a disclosure under the School's policy;
- the types of matters reported; and
- reports provided by line of business or department, or campus.

## **15. Reviewing and updating the policy**

This policy and associated processes and procedures will be reviewed and evaluated by the Director of Continuous Improvement:

- every two years; or
- following a disclosure that is an 'eligible disclosure' and for which an investigation and report were undertaken

In reviewing the policy, processes and procedures the following will be issues to consider include whether:

- the scope and application of the policy are appropriate, particularly if there have been changes to the School's operations;
- the policy, processes and procedures are helpful and easy to understand;

- the policy, processes and procedures reflect current legislation and regulations, and current developments and best practice for managing disclosures; and
- the School's handling of disclosures and its protections and support for disclosers need to be improved.

The review could include consultation with, and feedback from, discloser's about the effectiveness of the policy, processes and procedures.

## 16. Management

<b>Category</b>	Council
<b>Endorsed by</b>	OHM; CSE; RG&C
<b>Approved by</b>	Council
<b>Reviewer</b>	Director of Continuous Improvement
<b>Version</b>	1.0 February 2018 (Protected Disclosure Policy) 2.0 August 2020 (Protected Disclosure Policy) 3.0 May 2022 (Protected Disclosure Policy) 4.0 March 2024 (Whistleblower Policy) – major rewrite to incorporate external WPO
<b>Review Period</b>	Biennial
<b>Next Review</b>	March 2026

## 17. Appendix 1: Handling and investigating a disclosure

### a) Receiving a disclosure

When a disclosure is received the following processes will be enacted:

#### **Receipt of a disclosure by Stopline**

Stopline will:

- assess each disclosure to determine whether:
  - it qualifies for protection; and
  - a formal, in-depth investigation is required.
- classify and categorise the disclosure based on the allegations made
- amend the report to preserve anonymity (if required)
- acknowledge the disclosure and provide the discloser with a reference number
- forward the disclosure to internal WPOs – if a WPO is named in a report, an alternate WPO will be used.

#### **Receipt of a disclosure by internal WPO**

The WPO will:

- ensure the location and time for receiving the disclosure, and responding to the discloser, are appropriate for maintaining the confidentiality of the discloser and ensuring protection from harm or detriment
- classify and categorise the disclosure based on the allegations made
- amend the report to preserve anonymity (if required)
- acknowledge the disclosure and provide the discloser with a reference number

#### **Assess, refer and consult**

The WPO will:

- ensure appropriate discloser protections/supports are in place including the preparation of a Risk Management Plan;
- determine whether the disclosure will be referred to Stopline for independent investigation. Most investigation would be undertaken by Stopline;
- notify the Headmaster, Chair of RGC and the Council Chairman that a whistleblower investigation has been commenced, while ensuring all appropriate protections are maintained;
- manage the disclosure process from end to end;
- The WPO may seek additional advice from the following:
  - Association of Independent Schools
  - External agencies such as ASIC, APRA and ATO
  - Legal advice (from in-house counsel or external solicitors)

In assessing whether the disclosure is a *qualifying disclosure* the WPO will focus on the substance of a disclosure, rather than what they believe to be the discloser's motive for reporting.

Where it may be unclear whether a disclosure qualifies for protection, the WPO will treat the discloser as though they were protected as a whistleblower until a determination can be made

The WPO, or equivalent will explain to the discloser that if it will need to investigate a disclosure, the WPO or investigator will need to determine:

- the nature and scope of the investigation;
- the person(s) within and/or outside the entity that should lead the investigation;
- the nature of any technical, financial or legal advice that may be required to support the investigation; or
- the timeframe for the investigation.

## **b) Investigate**

The WPO and/or Stopline (as the authorised Whistleblower Investigations Officer) will:

- Conduct an investigation according to organisational and regulatory and legal requirements
- Give persons impacted by the disclosure an opportunity to respond
- Support all affected parties
- Provide progress reports to the Headmaster and Risk, Governance and Compliance Sub Committee

Investigations will be conducted in a timely manner and timeframes for completing the investigation can vary depending on the nature of the disclosure

During an investigation, the investigator will not disclose information that is likely to lead to the identification of the discloser as part of its investigation process, without the discloser's consent — unless:

- the information does not include the discloser's identity;
- the investigator removes information relating to the discloser's identity or other information that is likely to lead to the identification of the discloser (e.g. the discloser's name, position title and other identifying details); and
- it is reasonably necessary for investigating the issues raised in the disclosure.

The investigator may not be able to undertake an appropriate investigation if it is not able to contact the discloser (e.g. if a disclosure is made anonymously and the discloser has refused to provide, or has not provided, a means of contacting them).

To facilitate an investigation the investigator may:

- ask the discloser for consent to a limited disclosure (e.g. disclosure to the entity's whistleblower protection officer or equivalent and the entity's whistleblower investigation officer or equivalent).
- investigate a disclosure by conducting a broad review on the subject matter or the work area disclosed.
- investigate an anonymous disclosure, even if it cannot get in contact with the discloser, if the discloser has provided sufficient information to the entity and the entity removes information that is likely to lead to the identification of the discloser.

## **Investigation 'best practice'**

The King's School is committed to ensuring 'best practice' in investigations.

Investigations will:

- be objective
- be fair

- be independent
- preserve the confidentiality of the investigation

To ensure fairness and independence, investigations will be independent of the discloser, the individuals who are the subject of the disclosure, and the department or business unit involved.

Whistleblower investigations will usually be undertaken by an independent investigator experienced in whistleblower investigations – such as Stopline.

### **c) Keeping a discloser informed**

A discloser will be provided with regular updates if the discloser can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of the disclosure. Updates on an investigation will generally be provided during the key stages, such as:

- when the investigation process has begun;
- while the investigation is in progress; and
- after the investigation has been finalised.

The investigator will ensure that anonymity is not compromised when providing regular updates.

### **d) How investigation findings are documented, reported internally and communicated**

Based on the outcome of the investigation, a report will be prepared by the investigator with findings having regard to the civil test of 'balance of probabilities'.

The report will:

- summarise the findings and outline the reasoning behind the findings
- make any recommendations as appropriate

The discloser and respondent will usually be independently debriefed on the outcomes of the investigation by the WPO but will usually not be provided a copy of the report, which is solely within the discretion of the investigator.

The method for documenting and reporting the findings may depend on the nature of the disclosure. It may be that there are circumstances where it may not be appropriate to provide details of the outcome to the discloser. In such a situation the WPO will seek independent advice supporting this determination and the advice, or the relevant parts of it, will be shared with the discloser.

The WPO will follow up with School leadership action on recommendation/s (if any) and will finalise and close the file internally and on Stopline's system.

### **e) Reviewing an investigation**

If the discloser, or respondent, is not satisfied with the outcome of the investigation they may request the WPO to conduct a review of the investigation to determine:

- whether the School's policy, processes and procedures had been adhered to;
- whether the conclusions are sustained by the evidence;
- whether any recommended actions are appropriate and apposite; or
- new information is either available that could change the findings of the investigation

In requesting the review the discloser or respondent must identify the grounds on which they consider a review is required.

The WPO is not obliged to reopen or review an investigation if it is concluded that the investigation was conducted properly, the findings and recommended consequences are appropriate or new information is either not available or would not change the findings of the investigation.

Reviews of an investigation will always be conducted by a WPO who was not involved in handling and investigating the original disclosures or by an independent external authority

A discloser may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of the School's investigation. It is recommended that the discloser seek independent legal advice in this instance

De-identified review findings will be provided to the Risk, Governance and Compliance Sub Committee and the Council.