

Whistleblowing Policy

1 PURPOSE AND AVAILABILITY OF POLICY

- 1.1 At Transform Aid International (TAI), we are committed to conducting our activities professionally, honestly and with integrity. We encourage the disclosure of suspected wrongdoing and are committed to providing a safe environment for disclosures to be made without fear of retaliation or reprisal. We will respond in a timely manner to all disclosures of actual or suspected wrongful acts, act confidentially within relevant laws and take steps to protect persons who make such disclosures (Whistleblowers) from detrimental treatment.
- 1.2 This policy is available on our websites <https://baptistworldaid.org.au/> and www.transformaid.org and to all TAI staff on our internal Policies and Procedures Portal on SharePoint.

2 APPLICATION

- 2.1 This policy applies to any current or former:
 - 2.1.1 officer of TAI (including board members and others who are officers of TAI);
 - 2.1.2 employee of TAI;
 - 2.1.3 volunteer of TAI;
 - 2.1.4 supplier of goods or services (whether paid or unpaid) to TAI or an employee of such a supplier (which would include contractors and consultants);
 - 2.1.5 associate of TAI;
 - 2.1.6 Implementing Partner staff or representative of TAI;
 - 2.1.7 relative of any of the above persons; and
 - 2.1.8 a dependant of any of the above persons or of their spouse.
- 2.2 The persons described above (to which this policy applies) are referred to as “Eligible Persons” for the purposes of this policy.

3 OBJECTIVES

- The objectives of this policy are to:
- 3.1 encourage disclosures of wrongdoing
 - 3.2 help deter wrongdoing
 - 3.3 ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported
 - 3.4 ensure disclosures are appropriately dealt with in a timely manner
 - 3.5 provide transparency about receiving, handling, and investigating disclosures
 - 3.6 support our values and code of conduct policy
 - 3.7 support our sustainability and reputation
 - 3.8 meet our legal and regulatory obligations.

4 POLICY

- 4.1 Whistleblower protection
- 4.1.1 This policy is designed to give guidance so that honesty and integrity are maintained at all times at TAI.
- 4.1.2 Subject to clause 4.1.2 to the maximum extent practicable, a person who genuinely discloses an allegation or concern about compliance with laws or other standards of behaviour (a **Whistleblower**) will be protected from any detrimental conduct (e.g. dismissal, demotion, suspension, harassment, discrimination, damage to reputation or other form of damage), and from any civil, criminal or administrative liability because they have raised such allegations. Subject to this policy, a Whistleblower is protected, even if the allegations prove to be incorrect or unsubstantiated (although a person who maliciously or vexatiously makes disclosures or makes false disclosures may be subject to disciplinary action including dismissal).
- 4.1.3 A Whistleblower may not be protected from detrimental conduct, and civil, criminal or administrative liability if they themselves were directly or indirectly involved in the disclosed conduct.
- 4.1.4 Employees who participate, or assist in, an investigation involving reportable conduct will also be protected. Every effort will be made to protect the anonymity of the Whistleblower, however, there may be situations where anonymity cannot be guaranteed. In such situations, the Whistleblower will be informed.
- 4.1.5 A whistleblower is entitled to seek remedies, including compensation, from the courts if:
- a They suffer loss, damage or another form of injury due to their disclosure of a disclosable matter; and
 - b The entity failed to exercise due diligence to prevent the loss, damage or other form injury, resulting from the disclosure.
- 4.1.6 Whistleblowers are entitled to seek legal advice in relation to their rights, including those outlined in clause 4.1.5.
- 4.2 Disclosable Matters
- 4.2.1 Staff and volunteers **are expected to**, and all other eligible persons **are encouraged** to, disclose misconduct or an improper state of affair or circumstances, if they know about or have reasonable grounds to suspect wrongdoing with respect to TAI, its related entities (including Baptist World Aid Australia Ltd ABN 86 164 099 736) or any other eligible persons.
- 4.2.2 Some examples that may be considered misconduct or an improper state of affair or circumstances include, but are not limited to:
- a breaches of legislation, including the Corporations Act, the Taxation Administration Act, or the Australian Charities and Not-for-Profit Commission Act;
 - b criminal offences or misconduct including fraud, negligence, default, harassment, discrimination, victimisation and bullying, breach of trust and breach of duty, corruption, money laundering, terrorism financing or any other conduct which contravenes our Financial Wrongdoing or Anti-Bribery and Corruption policies;
 - c improper state of affairs or circumstances (i.e. serious/systemic breaches of TAI's Code of Conduct, unethical conduct, mismanagement or

- 3

5 HOW TO SPEAK UP ABOUT DISCLOSABLE MATTERS

- 5.1 Any person who has reasonable grounds to suspect that reportable/disclosable conduct as defined in clause **Error! Reference source not found.** or a breach of a law or other standard of behaviour has occurred, is encouraged to report that suspicion to an eligible recipient. An eligible recipient meaning any of the following:

- 5.1.1 The whistleblower's senior manager;
- 5.1.2 A **protected disclosure officer** who is specially trained to receive reports, arrange for timely investigation and protect your rights. The protected disclosure officers are currently:

Jessica Barry, Director Governance, Risk and Business Optimisation

Email: jessica.barry@baptistworldaid.org.au

Rebecca Addario, HR Manager

Email: Rebecca.addario@baptistworldaid.org.au

- 5.1.3 an **officer of TAI or a related entity** (for example, the Chair of the Board or the Finance and Risk Committee, Company Secretary or the CEO)
 - 5.1.4 an actuary of TAI or a related entity;
 - 5.1.5 an **auditor or member of an audit team** conducting an audit of TAI or a related body corporate (for example, the auditor of our annual financial statements or an internal audit)
 - 5.1.6 the **Whispli Speak Up System**, which is an anonymous, secure communication system accessible via this link: <https://tai.whispli.com/report>
- 5.2 Each of the persons described in clause 5.1 are eligible recipients within the meaning of section 1317AAC of the *Corporations Act 2001* (Cth) (Corporations Act) and qualify for protection under Part 9.4AA of the Corporations Act.
- 5.3 A whistleblower must make a disclosure to an eligible recipient to be able to qualify for protection as a Whistleblower under legislation.
- 5.4 All disclosures should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted.
- 5.5 All disclosures received will be dealt with on a confidential basis. When reporting a protected disclosure, the Whistleblower may provide their name or remain anonymous. We encourage Whistleblowers to identify themselves to enhance our ability to provide protection. We may not be able to arrange for a report to be investigated if we are not able to contact the Whistleblower.
- 5.6 Disclosures made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to a Whistleblower disclosure or potential Whistleblower disclosure are protected and the Whistleblower will not experience any legal or non-legal detriment in any form whatsoever.
- 5.7 This protection will apply even where the matter disclosed does not amount to a 'disclosable matter' within the meaning of clause **Error! Reference source not found.**

6 DISCLOSURE TO REGULATORY BODIES

Whistleblowers have the right to disclose reportable conduct to the Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA) or another Commonwealth authority prescribed by regulation. For further information about making a disclosure and Whistleblower protections, ASIC's Infoline is available on 1300 300 630.

7 PUBLIC INTEREST OR EMERGENCY DISCLOSURES

- 7.1 In certain circumstances where the requirements outlined in section 1317AAD of the Corporations Act are met, eligible persons can make a disclosure to a member of parliament or journalist and qualify for protection.
- 7.2 Before making a public interest disclosure or emergency disclosure, a person considering making such a disclosure should seek independent legal advice and understand the requirements of section 1317AAD of the Corporations Act.
- 7.3 A public interest disclosure is the disclosure of information to a member of parliament or a journalist, in circumstances where:
 - 7.3.1 At least 90 days have passed since the discloser made a disclosure to APRA, ASIC or another Commonwealth entity prescribed by regulation; and
 - 7.3.2 The discloser does not have reasonable grounds for believing that action is being or has been taken to address the matters to which the previous disclosures related; and
 - 7.3.3 There are reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
 - 7.3.4 Prior to making the public interest disclosure, the discloser has provided notice in writing to the entity described in clause 7.2.1 that:
 - a Includes enough information to identify the previous disclosure; and
 - b States that the discloser intends to make a public interest disclosure.
- 7.4 An emergency disclosure is a disclosure of information to a member of parliament or a journalist, in circumstances where:
 - 7.4.1 The discloser has previously made a disclosure to APRA, ASIC or another Commonwealth entity prescribed by regulation; and
 - 7.4.2 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; and
 - 7.4.3 Prior to making the emergency disclosure, the discloser has provided notice in writing to the entity described in clause 7.4.1 that:
 - a includes sufficient information to identify the previous disclosure; and
 - b states that the discloser intends to make an emergency disclosure; and
- 7.5 The information contained in the emergency disclosure is no greater than is necessary to inform the entity described in clause 7.4.1 of the imminent and substantial danger.

8 CONFIDENTIALITY AND ANONYMITY

- 8.1 TAI recognises that maintaining appropriate confidentiality is crucial in ensuring that potential Whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.
- 8.2 A Whistleblower has the right to remain anonymous when making a disclosure, over the course of an investigation and after the investigation is finalised. A Whistleblower has the right to refuse to answer questions at any time if they believe this could reveal their identity, this includes during follow-up conversations. Whistleblowers who remain anonymous are still protected under legislation.
- 8.3 Whistleblowers wishing to remain anonymous are encouraged to maintain ongoing two-way communication with TAI, for example, by way of email (using an anonymous email address) to allow for follow-up questions to be asked.
- 8.4 TAI will take all reasonable steps to protect the identity of the Whistleblower. To enhance confidentiality, TAI will inform the Whistleblower that they have the option to:
 - 8.4.1 Communicate with TAI via telephone calls from an anonymous/no ID number; and
 - 8.4.2 Communicate with TAI using an anonymous email address; and
 - 8.4.3 Adopt a pseudonym for the purpose of their disclosure. This may be appropriate in circumstances where an eligible recipient or eligible recipients are aware of the whistleblower's identity, however, the whistleblower wishes to remain anonymous to others.
- 8.5 TAI will adhere to any statutory requirements in respect of the confidentiality of disclosures made.
- 8.6 TAI notes that in appropriate cases, disclosure of the identity of the Whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this policy or there is a threat to life or property or if TAI has an obligation to do so.

9 HOW TAI ACTIONS WHISTLEBLOWER DISCLOSURES

- 9.1 TAI will respond in a timely manner to all disclosures by:
 - 9.1.1 ensuring that any investigation begins, proceeds in, and is concluded as quickly as possible considering all the circumstances (such as the subject matter of the report, the Eligible Person/s and other persons involved, etc);
 - 9.1.2 providing updates on the progress of an investigation to relevant Eligible Person/s including to the Whistleblower; and
 - 9.1.3 providing the reports or outcomes from investigations to the appropriate Eligible Person/s, including the Whistleblower without delay as per clause 9.1.1.
- 9.2 To assess whether the disclosure requires an investigation, the eligible recipient (that is not otherwise involved in the disclosable matter or has a conflict of interest) will work with TAI's independent whistleblowing service provider Whisplii to quickly assess if the disclosed information falls under this Policy. If the disclosure does fall under this Policy, then the Investigator will either be Whisplii or an individual or entity independent of all involved parties or approved by all involved parties.
- 9.3 The objective of the investigation will be to determine whether there is enough evidence to substantiate or refute the matters reported.

- 9.4 TAI will investigate every report fairly, objectively, and confidentially, with due regard for the nature of the allegation and the rights of the persons involved in the investigation.
- 9.5 All involved parties must commit to keep information confidential and take necessary steps to maintain confidentiality, such as redacting sensitive information from documents and securely storing and using information.
- 9.6 Access to confidential information will be limited to eligible persons and other persons on a needs basis only and as the law permits. The directors, officers, employees and agents of TAI must cooperate fully with the investigator.
- 9.7 TAI will only involve those eligible persons or other persons as are necessary in the investigation;
- 9.8 TAI will maintain confidential records and store them securely;
- 9.9 TAI will provide the report or outcomes from any investigation to the most senior appropriate eligible person or body of TAI. This may be the TAI CEO and/or Board (or a sub-committee of the Board).
- 9.10 TAI will not require the Whistleblower to disclose their identity.

10 NO REPRISALS

- 10.1.1 TAI will not take any adverse action against a Whistleblower because they have made a disclosure, which meet the above-mentioned conditions, unless the Whistleblower is a participant in the prohibited activities with respect to which the complaint is made.
- 10.1.2 If the Whistleblower was involved in the conduct, which was the subject of the disclosure, the fact that the Whistleblower has made the disclosure may be taken into account in determining the severity of the disciplinary measures, if any, that may eventually be taken against such Whistleblower.
- 10.1.3 Any reprisals against a Whistleblower are a serious breach of this policy and may result in disciplinary action, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this policy.
- 10.1.4 TAI will allow all those involved reasonable time of leave to enable them to participate in the investigation.
- 10.1.5 The TAI Employee Assistance Program will be available to all those involved as needed – for details, please speak with our People and Culture Manager, or access the service by calling 1300 796 640 or visiting www.workhappy.com.au

11 COMMUNICATIONS TO THE WHISTLEBLOWER

- TAI will ensure that, provided the disclosure was not made anonymously, the Whistleblower will receive regular updates and will be informed of the outcomes of the investigation of the allegations.
- 11.1 The provision of this information to the Whistleblower is subject to the considerations of privacy of those against whom allegations are made.
 - 11.2 The frequency of the updates received by the Whistleblower in relation to the investigation may vary depending upon the nature of the disclosure and the complexity of the allegations.

12 REPORTING

- 12.1 The TAI Finance and Risk Committee will review protected disclosure handling and outcomes to ensure that the process followed is effective, compliant with this policy, and to capture learnings.
- 12.2 The TAI Board will receive reports of disclosures made under this policy from the Finance and Risk Committee, including status of current investigations, outcomes of investigations and resulting actions taken.

13 NON-COMPLIANCE

- 13.1 Any breach of this policy will be treated seriously, and relevant TAI Representatives may be investigated and subject to disciplinary action.
- 13.2 The laws regulating whistleblowing in Australia may also impose penalties for breaches of legal requirements relating to disclosures of misconduct.

14 TRAINING

- 14.1 Training and familiarisation of this policy will be provided for our TAI Representatives during induction.

15 RESPONSIBILITIES

ROLES AND RESPONSIBILITIES	
Position/ Delegated Body	Responsibilities
Board	<ul style="list-style-type: none"> Strategic oversight of policy
Director of Risk, Governance and Business Optimisation	<ul style="list-style-type: none"> Operational management of policy
Protected Disclosure Officer	<ul style="list-style-type: none"> Manage investigation and reporting processes

16 REVIEW

- 16.1 This policy will be reviewed triennially or sooner as required.
- 16.2 This policy may only be amended with our Board's approval, except in the case of minor amendments (such as updating the names of Protected Disclosure Officers, or the independent whistleblowing service provider).

17 RELATED POLICIES AND PROCEDURES

This Policy should be read in conjunction with the following:

- TAI Code of Conduct
- Grievance Policy
- Complaints Handling Policy
- Financial Wrongdoing Policy
- Antibribery and Corruption Policy
- Purchasing Policy

18 EXTERNAL REFERENCES

- [Whistleblower Rights and Protections](#)
- [Australian Securities and Investments Commission Regulatory Guidance RG 270 – Whistleblower policies](#)
- [How ASIC handles Whistleblower reports](#)

Document Control Information

Whistleblowing Policy	
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Approved by Board	27/02/2020
Date next Review	11/03/2028

Date	Version	Revision Description	Reviewed / Updated by
19/09/2019	1	Significantly updated / re-wrote previous policy in line with new Whistleblowing Legislation and requirements.	Director of Finance and Operations
13/02/2020	2	Updated in line with advice from Prolegis lawyers.	Governance and Risk Coordinator
22/04/2020	3	Updated to include Whispli details	Governance and Risk Coordinator
3/05/2022	4	Updated point of contact to include CFO	Governance and Risk Coordinator
14/8/2024	5	Significant review and update as part of usual cycle. Updated protected disclosure officer from HR to Governance in line with practice.	Compliance and Risk Coordinator
11/03/2025	6	Update clauses to ensure compliance with Regulatory Guideline 270.	Vocare Law



Appendix 1: TAI Complaints Mechanisms

