Melbourne Archdiocese Catholic Schools

Whistleblower Policy

1. Introduction

Certain statutory protections are available to people who make a disclosure under the *Corporations Act 2001* (Cth) or the *Taxation Administration Act 1953* (Cth) (**Whistleblower Protection Scheme**). Such disclosures are sometimes referred to as 'protected disclosures', as only certain kinds of disclosures are protected by the legislation. The protections available relate to, amongst other things, confidentiality and protection from unfair treatment.

A disclosure will 'qualify' for protection under the Whistleblower Protection Scheme if the following three elements are met:

1. It is a disclosure by an 'eligible whistleblower' (see section 5)
2. The eligible whistleblower has 'reasonable grounds' to 'suspect' that the disclosed information concerns a 'disclosable matter' (see section 6) and
3. The disclosure is made to:
   - Either Australian Securities and Investment Commission (ASIC), Australian Prudential Regulation Authority (APRA), the Commissioner of Taxation (in relation to tax matters), a prescribed Commonwealth authority or a legal practitioner (to obtain legal advice or legal representation about the operation of the Whistleblower Protection Scheme) or
   - an 'eligible recipient' (see section 8).

Public interest and emergency disclosures also qualify for protection – see section 8.4.

2. Purpose

The purpose of this Whistleblower Policy (**Policy**) is to set out information regarding the protections for people who make a protected disclosure under the Whistleblower Protection Scheme (known as **whistleblowers**), including information about:

- the types of disclosures that qualify for protection
- to whom disclosures can be made and how they can be made
- the protections available to whistleblowers
- how Melbourne Archdiocese Catholic Schools Ltd (**MACS**) will investigate disclosures
- how MACS will ensure fair treatment of employees who are the subject of, or are mentioned in, disclosures
- how MACS will support whistleblowers and protect them from detriment and
- how this Policy is to be made available to MACS staff (including employees and officers).

Recognising the importance of an effective whistleblowing process, this Policy establishes a platform for encouraging the disclosure of actual or suspected wrongdoing and for investigation and response when there are reasonable grounds to suspect misconduct or wrongdoing.

3. Scope

This Policy applies to MACS, MACS schools and MACS subsidiaries, Melbourne Archdiocese Catholic Specialist Schools Ltd (**MACSS**) and Melbourne Archdiocese Catholic Early Years Education Ltd (**MACSEYE**), and school boarding premises operated by MACS schools.

This Policy applies only in relation to protected disclosures. Where information reported to MACS does not qualify as a protected disclosure, MACS will still ensure that the information is treated seriously and addressed appropriately. The relevant process, however, will fall outside the scope of this Policy and the protections outlined in this Policy may not apply. Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth) (for example, see section 7.1 below regarding personal work-related grievances).

4. Principles

This Policy reflects the commitment of the MACS to uphold principles of sound governance and promote honest and ethical behaviour by:

- encouraging the reporting or disclosure of any reasonable suspicion of misconduct or wrongdoing within MACS, such as unlawful or unethical behaviour
- supporting and protecting those who disclose suspected misconduct or wrongdoing
- ensuring mechanisms are in place for handling disclosures confidentially and
- ensuring individuals authorised by MACS to receive disclosures understand their obligations.

5. Who can make a disclosure as an eligible whistleblower?

An 'eligible whistleblower' is an individual who is, or has been, any of the following:

- An officer of MACS or its subsidiaries (such as a director or secretary)
- An employee or volunteer of MACS or its subsidiaries (including, but not limited to, employees who are or were permanent, part-time, fixed term or temporary)
- An individual who supplies services or goods to MACS or its subsidiaries (whether paid or unpaid) (including, but not limited to, contractors, consultants, service provides and business partners)
- An employee of a person who supplies services or goods to MACS or its subsidiaries (whether paid or unpaid)
- An individual who is an associate of MACS or its subsidiaries or
- A relative, dependent or spouse of an individual set out above.

6. What information can be reported as a ‘disclosable matter’?

MACS encourages the reporting of suspected or actual wrongdoing – being conduct that is illegal, unacceptable or undesirable, or concealment of such conduct.

A 'disclosable matter' that is eligible for protection under the Whistleblower Protection Scheme is information that:

- concerns misconduct or an improper state of affairs or circumstances in relation to MACS or one of its subsidiaries or
- indicates that MACS, one of its subsidiaries, or one of its or their officers or employees has engaged in conduct that:
  - constitutes an offence against, or a contravention of, the:
    - *Corporations Act 2001 (Cth)*
    - *Australian Securities and Investments Commission Act 2001 (Cth)*
    - *Financial Sector (Collection of Data) Act 2001* (Cth)
    - *Superannuation Industry (Supervision) Act 1993* (Cth) and
    - any instrument made under these Acts
  - constitutes an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more or
  - represents a danger to the public or the financial system.

'Disclosable matters' do not necessarily involve a contravention of a law. For example, '*misconduct or an improper state of affairs or circumstances*' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to behaviour and practices that may cause harm to employees or the school community. Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a disclosable matter, even if it does not involve a breach of a particular law.

Specific examples of 'disclosable matters' include:

- systemic, willful or serious breach (or breaches) of MACS' internal policies, including the MACS Code of Conduct (noting that individual breaches are likely to be excluded on the basis that they are 'personal work-related grievances' – see section 7 below)
- conduct posing a significant or serious threat to the health and safety of workers or students
- serious mismanagement of MACS' resources
- engaging in or threatening to engage in victimisation or detrimental conduct towards someone for reporting a disclosable matter
- instruction to cover up or attempt to cover up serious wrongdoing
- interference with an internal or external audit process
- unethical conduct or conduct that creates a serious risk to the reputation of MACS
- conduct that is dishonest, fraudulent, corrupt, negligent or illegal (such as theft, drug sale/use, criminal damage)
- conduct that is in breach of legal or regulatory requirements and
- financial irregularities or conduct that creates a serious risk to the financial wellbeing of MACS, including, but not limited to, fraud, money laundering, or misappropriation of funds.

7. What disclosures do not qualify for protection?

MACS will treat all reports of disclosable matters seriously and take steps to protect anyone who raises concerns in line with this Policy. An eligible whistleblower can still qualify for protection under this Policy where their disclosure turns out to be factually incorrect. However, deliberately false or vexatious disclosures will not be tolerated. Anyone making a deliberately false disclosure may be subject to disciplinary action, which could include dismissal.

A disclosure does not qualify for protection if it is a 'personal work-related grievance'.

7.1 Personal work-related grievances

A disclosure solely about a personal work-related grievance does not qualify for protection under the Whistleblower Protection Scheme. Such personal work-related grievances include:

- an interpersonal conflict with another employee
- a decision about your employment, transfer or promotion
- a decision about the terms and conditions of your employment or
- a decision to suspend or terminate your employment or otherwise discipline you.

Employees can raise personal work-related grievances internally using the previously established People and Culture process or may seek legal advice about their rights and protection in relation to employment matters.

That said, a personal work-related grievance may qualify for protection if:

- it includes information about misconduct or wrongdoing that has significance for MACS beyond the person making the report (for example, systemic issues that impact the workforce more generally, or issues relating to risks to health and safety) or
- the eligible whistleblower seeks legal advice or representation about the operation of the whistleblower protections under the Corporations Act.

8. How can whistleblowers make a protected disclosure?

This Policy establishes several different channels under which whistleblowers can report suspected or actual wrongdoing.

For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an 'eligible recipient' within MACS (see sections 8.1 and 8.2) or to a relevant external party (see section 8.3).

An eligible whistleblower may wish to seek additional information before formally making a disclosure to an eligible recipient. If an eligible whistleblower wishes to obtain additional information, they may do so by contacting the Whistleblower Protection Officer or an independent legal advisor.

8.1 Making a disclosure within MACS

MACS encourages disclosures to be made internally in the first instance. MACS has appointed a number of Disclosure Officers, who have relevant expertise to deal with protected disclosures. The role of a Disclosure Officer is to receive disclosures that qualify for protection. An eligible whistleblower's disclosure qualifies for protection from the time it is made to a Disclosure Officer, regardless of whether the eligible whistleblower or the Disclosure Officer recognises that the disclosure qualifies for protection at that time.

Responsibility	Role
MACS Whistleblower Protection Officer	General Manager, Compliance
MACS Disclosure Officers	General Manager, Compliance
	General Manager, Legal – MACS Corporate
	General Manager, People Experience
	General Manager, Employee Relations

For contact details of the people who currently hold these positions, see the MACS website.

Disclosures can be made verbally or in writing to any Disclosure Officer, or via our secure external service provider, Your Call.

If an eligible whistleblower does not feel comfortable raising their disclosure with a Disclosure Officer, they could also raise it with any of the following:

- an officer or senior manager of MACS, MACSS or MACSEYE. For these purposes, an officer or senior manager includes the Executive Director, any member of the MACS Executive Leadership Team, or
- the internal or external auditors of MACS or its subsidiaries (including a member of an audit team conducting an audit).

Disclosures can be made anonymously – see section 9 below.

8.2 Making a disclosure to Your Call

Alternatively, if an eligible whistleblower does not feel comfortable raising their disclosure directly with an eligible recipient within MACS, a disclosure can be made to the Your Call whistleblowing service, which is an external, independent provider that provides confidential reporting of whistleblower concerns.

Your Call operates through an online message board accessible to individuals who have initiated a report. The message board facilitates the following functionalities:

- **Anonymous communication:** Individuals can communicate with Your Call, choosing whether to reveal their identity.
- **Secure document upload:** The platform enables the secure upload of any relevant documentation or material related to disclosure.
- **Updates:** Users can receive updates on the progress of their report through the message board.
- **Support and reporting detriment:** Individuals have the option to request support or report any perceived detriment they may be experiencing.

Upon receipt of a report, Your Call will provide the MACS Whistleblower Protection Officer with a copy of the report and any accompanying documents or records provided by the eligible whistleblower. In cases where the report pertains to the Whistleblower Protection Officer or another Disclosure Officer, Your Call will exclude that individual from all communications while disseminating information about the report to MACS. This ensures a confidential and impartial handling of the disclosure.

How to make a disclosure via Your Call

Service provider	Hotline (9am to midnight AEST on business days)	Online	Unique Identifier Code
Your Call	1300 790 228	https://www.yourcall.com.au/report	*Unique identifier

*The Unique identifier number is provided directly by Your Call.

If you are deaf, hard of hearing or require an alternative method of communication due to disability, you can contact Your Call online. If you would like to contact Your Call by phone, you can do so through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

An interpreter service is also available through Your Call. Calls will be linked to the Translating and Interpreting Service (TIS National), which is an interpreting service provided by the Department of Home Affairs.

8.3 Making a disclosure to a body or person outside MACS

Protected disclosures can also be raised outside of MACS with the following bodies:

- ASIC, APRA, or another prescribed Commonwealth body
- legal practitioners for the purpose of obtaining legal advice or representation about the operation of whistleblower legislation or
- journalists or parliamentarians in specific circumstances (i.e. public interest disclosures or emergency disclosures in line with the provisions set out in the Act – see further below).

If a whistleblower wishes to make their disclosure to an external party, they may wish to consult the following guidance to ensure that their disclosure will qualify for protection: ASIC in Information Sheet 239: How ASIC handles whistleblower reports.

8.4 Public interest and emergency disclosures

Under specific circumstances, disclosures can be made to a journalist or parliamentarian and still qualify for protection. For a disclosure to be considered a public interest or emergency disclosure, it must meet strict criteria, including that:

- **Prior Reporting to Regulator or Prescribed Body:** The information disclosed must have been reported previously to ASIC, APRA or prescribed Commonwealth authority; and
- **Minimum 90-Day Interval:** At least 90 days must have elapsed since the initial disclosure to the regulator or prescribed body.

Whistleblowers contemplating a public interest or emergency disclosure are strongly advised to seek independent legal advice before proceeding. This precaution ensures that individuals are well- informed about the legal implications and safeguards associated with such disclosures.

9. Anonymity

Anonymous disclosures are capable of being protected under the Whistleblower Protection Scheme.

Eligible whistleblowers can choose to remain anonymous while making a disclosure, over the course of an investigation and after the investigation is finalised. Eligible whistleblowers can refuse to answer questions they consider could reveal their identity at any time.

If you choose to remain anonymous, please maintain two-way communication with MACS (such as via an anonymous email address), so that follow-up questions and feedback can be provided. This will ensure that MACS can appropriately address your disclosure.

10. Protections

10.1 Confidentiality

MACS has a legal obligation to protect the confidentiality of an eligible whistleblower's identity, whether or not the whistleblower has made their disclosure on an anonymous basis.

Maintaining confidentiality is crucial, and individuals within MACS must refrain from identifying a whistleblower or disclosing information that may lead to their identification, unless an exception applies. Unless the eligible whistleblower consents, it is against the law for a person to disclose an eligible whistleblower's identity or any information that may lead to their identification. However, there are exceptions which include:

- if a person discloses the identity of the eligible whistleblower to:
  - ASIC, APRA, the Australian Federal Police (AFP) or the Commissioner of Taxation (in relation to tax matters)
  - a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure or
  - to a body prescribed by the Corporations Regulations or
- if it is reasonably necessary to disclose the information to investigate the issues raised, provided that:
  - the information does not contain the whistleblower's identity and
  - MACS has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information.

Options for preserving the confidentiality of an eligible whistleblower's identity include:

- all personal information or reference to the whistleblower will be redacted
- the whistleblower will be referred to in a gender-neutral context
- the whistleblower will be contacted to help identify certain aspects of the disclosure that could inadvertently identify them
- the whistleblower may adopt a pseudonym, which may be appropriate where the whistleblower's identity is known to the Disclosure Officer, but they do not want to disclose their identity to others and
- appropriately trained and qualified staff will handle disclosures.

Complaints regarding breaches of confidentiality can be lodged with the MACS Privacy Officer or an external regulator such as ASIC or APRA for investigation.

Confidentiality in relation to reportable conduct

If a disclosure involves alleged misconduct committed against, with, or in the presence of, a child, such as relevant sexual offences, sexual misconduct, physical violence, behaviour that causes significant emotional or psychological harm and significant neglect, it may also constitute reportable conduct under the *Child Wellbeing and Safety Act 2005* (Vic) (Reportable Conduct Scheme). MACS has a statutory obligation to report any reportable conduct to the Commission for Children and Young People (CCYP), in line with the Reportable Conduct Scheme.

In relation to other reporting obligations, such as reporting alleged criminal behaviour to Victoria Police and mandatory reporting in relation to alleged child abuse, the Protect – Identifying and Responding to Abuse – Reporting Obligations Policy may be applicable.

For MACS to comply with its statutory reporting obligations (including under the Reportable Conduct Scheme), MACS may be required to report information to an external regulatory body which could lead to the identification of the eligible whistleblower. By making a disclosure involving reportable conduct, eligible whistleblowers acknowledge, and consent to, the disclosure of this information to the CCYP, Victoria Police and other relevant authorities, notwithstanding that it might lead to their identification.

10.2 Protection from detrimental action

MACS is committed to protecting eligible whistleblowers from detriment (including eligible whistleblowers who make an anonymous disclosure). Civil and criminal sanctions apply to breaches of the Whistleblower Protection Scheme. Taking, inciting, or threatening detrimental action against an eligible whistleblower due to a disclosure or cooperation with an investigation is an offence.

Specific examples of ‘detriment' include dismissing an employee, altering an employee's position or duties to their disadvantage, harassing or intimidating a person, and harming or injuring a person (including psychologically).

MACS will take reasonably practicable steps to protect an eligible whistleblower from detriment. This includes, but is not limited to, taking steps to ensure eligible recipients within MACS are aware of their obligations to maintain confidentiality (section 10), providing support services (see section 12), and taking steps to address any allegation of detrimental action (which may include investigation).

Any concern of a whistleblower regarding potential unfavourable treatment should be promptly reported to any Disclosure Officer or a regulatory body such as ASIC or APRA for investigation. If the matter concerns the Whistleblower Protection Officer, it should be brought to the attention of the Director, Governance, Legal, and Compliance.

Courts have broad scope to make orders against anyone found treating a whistleblower detrimentally, including orders for compensation against individual employees. Allegations of detrimental conduct are to be reported to the Whistleblower Protection Officer and may be addressed under the relevant MACS policy or Code of Conduct as misconduct.

11. Handling and investigating a protected disclosure

Disclosures will be acknowledged by MACS (or through Your Call, as applicable) upon receipt, assuming the 'eligible whistleblower' can be contacted.

Disclosure Officers will consider any disclosure made on reasonable grounds. When considering a disclosure and making a referral to the Whistleblower Protection Officer, Disclosure Officers will focus on the substance of the disclosure rather than what they consider is the motive for disclosing.

Disclosure Officers at MACS will then forward the report to the Whistleblower Protection Officer (where relevant) who will:

- determine, or confirm, if the disclosure falls within the Whistleblower Protection Scheme and
- determine if an investigation is required (and if so, how that investigation should be carried out).

11.1 Investigation

The objective of an investigation is to determine if there is sufficient evidence to substantiate the matters disclosed and to ensure the whistleblower is protected.

If an investigation is required, the Whistleblower Protection Officer will determine:

- the nature and scope of the investigation
- who will conduct the investigation (including whether an external investigation is appropriate). If an internal investigation is appropriate, the Whistleblower Protection Officer may appoint an internal investigation officer (for example, from People and Culture) to conduct the investigation, depending on the nature of the disclosure
- any advice (technical, legal or financial) required to support the investigation and
- the anticipated timeframe of the investigation.

The Director, Governance, Legal and Compliance will determine the requirement for and oversee any investigation in relation to disclosures concerning the Whistleblower Protection Officer.

Where practicable, the eligible whistleblower will be kept informed of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provided with appropriate updates, including about the expected timeline, progress and outcome of the investigation. MACS will ensure

confidentiality is not compromised when providing regular updates. The extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations and any other factors MACS considers relevant in the situation.

Where appropriate, MACS will report the findings of an investigation to the Child Safety and Risk Management Board Committee. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure, but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.

11.2 Fair treatment

If the disclosure mentions or relates to staff of MACS other than the eligible whistleblower, MACS will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

12. Support

Whistleblowers can rely on the safeguards outlined in this Policy when making disclosures that qualify for protection under the Whistleblower Protection Scheme. MACS is committed to transparency and to building an environment in which people feel safe to raise legitimate issues relating to MACS' operations.

In addition to supports outlined in this Policy, MACS employees and their families have access to the Employee Assistance Program (EAP), offering professional and confidential assistance. Contact details for the EAP are available from Disclosure Officers or a MACS Manager.

13. Roles and reporting responsibilities

Role	Responsibility	Reporting requirement
MACS Disclosure Officers	Provide advice to individuals about making a disclosure Receive whistleblower disclosures Refer disclosures to the Whistleblower Protection Officer for possible investigation	Update the whistleblower throughout the investigation, in consultation with the Whistleblower Protection Officer Notify whistleblower of outcome following investigation in certain circumstances, depending on to whom the disclosure in question has been made
Whistleblower Protection Officer – General Manager Compliance	Provide advice to individuals about making a disclosure Receive whistleblower disclosures from an eligible whistleblower, through Your Call, or through referrals from other MACS Disclosure Officers Instigate or authorise investigations	Regular reporting to the Child Safety and Risk Management Board Committee, including findings of an investigation Update the whistleblower throughout the investigation and notify of outcome following investigation
Director, Governance, Legal and Compliance	Provide advice to individuals about making a disclosure Receive whistleblower disclosures, including disclosures that relate to the Whistleblower Protection Officer	Update the whistleblower throughout the investigation Notify whistleblower of outcome following investigation

Role	Responsibility	Reporting requirement
	Refer disclosures to the Whistleblower Protection Officer for possible investigation Instigate or authorise any investigation concerning the Whistleblower Protection Officer	
Officer or senior manager of MACS	Receive whistleblower disclosures from an eligible whistleblower	If appropriate, report to the Whistleblower Protection Officer or the Director, Governance, Legal and Compliance (where applicable)
MACS Privacy Officer	Receive complaints about a breach of confidentiality during the handling of a disclosure	Report to the Whistleblower Protection Officer, or if the complaint involves the Whistleblower Protection Officer, then the Director, Governance, Legal and Compliance.

13.1 Training

MACS will ensure that this Policy forms part of the induction process for new employees, and the ongoing training for existing employees.

Disclosure Officers and other eligible recipients will receive specialist training in MACS processes and procedures for receiving and handling disclosures, including training in relation to confidentiality and the prohibitions against detrimental conduct.

13.2 Monitoring and reporting

MACS has implemented robust processes to assess the effectiveness of this policy and guarantee compliance with legal obligations. While prioritising confidentiality, there are established mechanisms for escalating matters to the Board, and periodic reporting of identified issues to the Child Safety and Risk Management Board Committee will take place. This framework ensures that MACS remains vigilant in upholding the integrity of the whistleblower policy and fulfills its legal responsibilities.

13.3 Ensuring the policy is accessible

The Whistleblower Policy is accessible to all people connected with MACS and its subsidiaries and the public. This includes being available on the following:

- MACS website for the wider community
- MACS intranet site for MACS offices
- Catholic Education Victoria Network (CEVN) for MACS schools and
- websites belonging to each MACS or MACSS school or MACSEYE service.

14. Legislation and standards

Corporations Act 2001 (Cth)
Taxation Administration Act 1953 (Cth)
Privacy Act 1988 (Cth)
Australian Securities and Investments Commission Act 2001 (Cth)
Financial Sector (Collection of Data) Act 2001 (Cth)
Superannuation Industry (Supervision) Act 1993 (Cth)
ASIC's Regulatory Guide 270 Whistleblower Policies

Policy information

Responsible director	Director, Governance, Legal and Compliance
Policy owner	General Manager, Compliance
Approving authority	MACS Board
Assigned board committee	Child Safety and Risk Management
Approval date	12 July 2024 (minor amendments approved by the Executive Director)
Risk Rating	Extreme
Review by	September 2028
Publication	MACS, CEVN, gabriel, school or service website

POLICY DATABASE INFORMATION	
Assigned framework	Governance
Related documents	Conflict of Interest Policy Protect – Identifying and Responding to Abuse – Reporting Obligations Policy
Superseded documents	Whistleblower Policy – v1.0 – 2021 Whistleblower Policy – v2.0 – 2022 Whistleblower Policy – v2.0a – 2023 (rebranding, no amendment)
New policy	