

WHISTLEBLOWER POLICY

PURPOSE

1. The Prisoners Aid Association of NSW Inc and its subsidiaries and controlled entities (collectively, **PAA**) recognise that individuals who are considering reporting wrongdoing may fear that their identity will be disclosed and that they will suffer retribution or other detriment by reason of having reported wrongdoing.
2. PAA encourages a culture of reporting actual or suspected conduct which is illegal, unacceptable or undesirable and any person who reports conduct as a whistleblower who is acting honestly, reasonably and with a genuine belief about the conduct will be supported and protected.
3. The purpose of this Policy is to:
 - a. Support PAA's values and Code of Conduct;
 - b. Ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported by PAA;
 - c. Ensure that whistleblower disclosures are dealt with appropriately and on a timely basis;
 - d. Provide transparency regarding PAA's processes for receiving, handling and investigating whistleblower disclosures;
 - e. Encourage employees and business partners of PAA to have the confidence to speak up and report wrongdoing; and
 - f. Help deter wrongdoing.

DEFINITIONS

4. Words in bold throughout this policy have the meaning stated in this section and appear in bold when first used:

APRA	Australian Prudential Regulation Authority.
ASIC	Australian Securities and Investments Commission.
Corporations Act	Corporations Act 2001 (Cth).
Eligible Person	Directors, officers, employees (including permanent, part-time, fixed term or temporary), contractors, consultants, suppliers of services or goods (whether paid or unpaid) and employees of those suppliers, third party providers, interns, secondees, auditors, advisers and former employees of the PAA, individuals who are associates of any entity within the PAA and includes relatives, dependents and spouses of any of those persons.
Eligible Recipient	An officer or senior manager of PAA, the internal or external auditor (including a member of an audit team conducting an audit) or actuary or a person authorised by PAA to receive disclosure that may qualify for protection.
Protected Report	In broad terms, the protections available under this policy and the Corporations Act are available when an Eligible Person (defined above) makes a report about Reportable Conduct (defined below) to certain people or categories of people (e.g. an Eligible Recipient as defined above).

	A report made in these circumstances is referred to in this policy as a Protected Report.
Reportable Conduct	<p>Actual or suspected illegal, unacceptable or undesirable conduct.</p> <p>This may include conduct or behaviour (actual, suspected or attempted) that is:</p> <ul style="list-style-type: none"> • criminal; dishonest; unethical; fraudulent; misleading; deceptive; corrupt; non-compliant with, or may give rise to questionable, accounting or auditing practices; • in breach of regulations, legislation or inappropriate workplace behaviour, or other failure to comply with any legal or regulatory obligation; • a serious risk to public health, public safety or the environment; • deliberate conduct or otherwise, that may cause material financial, non-financial or reputational risk to PAA; or • inconsistent with the Code of Conduct or other PAA policies. <p>Reportable Conduct can include the conduct of a third party such as a supplier or service provider.</p> <p>Some examples include:</p> <ul style="list-style-type: none"> • illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property; • fraud, money laundering or misappropriation of funds; • offering or accepting a bribe; • financial irregularities; • failure to comply with, or breach of, legal or regulatory requirements; and • engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.
Tax Administration Act	Taxation Administration Act 1953 (Cth).
Whistleblower Investigation Officer	Means the person(s) who are responsible for leading investigations into disclosures made in accordance with this Policy. The Whistleblower Investigation Officer will be a different person to the Whistleblower Protection Officer.
Whistleblower Protection Officer	<p>Means the persons set out in section 6 of this Policy.</p> <p>The role of the Whistleblower Protection Officer (WPO) is to:</p> <ul style="list-style-type: none"> • provide advice to persons if they are considering making a report under this Policy; • support Eligible Persons to maintain confidentiality and anonymity, where relevant, in accordance with this Policy; • assist Eligible Persons with developing strategies for minimising and managing the impact that making the report and its investigation have on the Eligible Person;

	<ul style="list-style-type: none"> • seek to protect Eligible Persons from detriment (as described in this Policy) if they make a report under this Policy, including, where possible, by making a detailed assessment of the risk of detriment to them once their report has been made; and • investigate any concern that an Eligible Person may have suffered detriment as a result of making the report, or that the report has not been dealt with in accordance with this Policy.
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WHO DOES THIS POLICY APPLY TO?

5. This policy covers all **Eligible Persons**. Any person in PAA can make a disclosure of **Reportable Conduct** under this Policy and is encouraged to do so.

HOW TO MAKE A DISCLOSURE OF REPORTABLE CONDUCT

6. Disclosure of Reportable Conduct may be made by contacting a designated **Whistleblower Protection Officer (WPO)**. Disclosures may be made confidentially, securely and outside of business hours.

7. PAA's WPOs are:

Whistleblower Protection Officer	Contact details
Chief Executive Officer	pgabrielides@prisonersaidnsw.org
Chair of the Board	board@prisonersaidnsw.org

8. Anonymous disclosures may also be made to the Board of PAA by using the Board restricted email address board@prisonersaidnsw.org.
9. Disclosures of Reportable Conduct must be based on information that is directly known to the person making the disclosure. That person must have reasonable grounds to suspect the alleged Reportable Conduct has occurred or is likely to occur. This does not include rumours of Reportable Conduct or hearsay.
10. When making a disclosure of Reportable Conduct, whistleblowers are encouraged to clearly communicate that they are making a disclosure of Reportable Conduct and to provide as much information as possible, including:
- Any known details related to the Reportable Conduct including when and where it occurred and the names of people involved;
 - Any supporting documentation or evidence; and
 - Any steps that have been taken to disclose the matter elsewhere in an attempt to resolve the concern.
11. Whistleblowers are not expected to investigate their concerns or to provide their validity prior to making a disclosure of Reportable Conduct.

12. Persons making a disclosure may advise that they wish to remain anonymous or place restrictions on who knows their identity. PAA will comply with these requests and will still make best endeavours to investigate an anonymous disclosure. However, there may be limitations in investigating a disclosure where a whistleblower does not consent to disclosure of their identity. If a discloser wishes to remain anonymous, if possible, they should maintain ongoing two-way communication with PAA so PAA can ask follow-up questions or provide updates and feedback.
13. If an Eligible Person discloses Reportable Conduct to an **Eligible Recipient**, the Eligible Recipient must as soon as reasonably possible and with the whistleblower's consent, notify a Whistleblower Protection Officer to ensure that PAA's mechanisms for protecting and safeguarding disclosers can commence as soon as possible.

Whistleblowers may qualify for protection if disclosures of Reportable Conduct are made to legal practitioners, the police or other regulatory bodies, as defined by legislation.

PAA will not prevent (whether through a confidentiality agreement or otherwise) an Eligible Person from making a disclosure of Reportable Conduct to a regulator, the police or legal practitioner but **whistleblowers are encouraged to contact a Whistleblower Protection Officer or independent legal practitioner prior to making a "public interest" or "emergency disclosure" in order to properly understand the criteria that qualifies those types of disclosures for protection.**

CONFIDENTIALITY AND ANONYMITY

14. PAA will take disciplinary action, which may include dismissal, against any person who makes an unauthorised disclosure of the identity of a person who makes a disclosure of Reportable Conduct under this Policy or of information that is likely to lead to the identification of that person. It is an offence under Australian law for a person who has directly or indirectly obtained information about the identity of a person who has made a protected disclosure, to disclose the identity of that person or information that is likely to lead to the identification of that person, without authorisation or in accordance with applicable laws.
15. An Eligible Person may make a report about Reportable Conduct anonymously if they would prefer. However, PAA encourages Eligible Persons to share their identity wherever possible as this will make it easier for PAA to fully investigate the report and to provide the person with the support and protections described in this Policy.
16. If an Eligible Person wishes to remain anonymous, they are encouraged to remain in contact with PAA and maintain ongoing two-way communication with PAA so that follow-up questions may be asked and PAA can provide feedback. An Eligible Person who wishes to remain anonymous may wish to adopt a pseudonym for the purpose of the disclosure. Reports may be made anonymously and still be protected under the applicable law.

HOW A DISCLOSURE OF REPORTABLE CONDUCT WILL BE ADDRESSED

17. The Whistleblower Protection Officers (**WPOs**) are responsible for receiving, forwarding and acting upon disclosures made under this Policy. A disclosure will be acknowledged by the

WPO within a reasonable period after the disclosure is received, if the discloser can be contacted.

18. Disclosures of Reportable Conduct will be assessed by the WPO as to whether further investigation is appropriate. The matters will then be referred to a designated Whistleblower Investigation Officer for investigation, or to an external investigator, depending on the nature of the allegations.
19. The whistleblower will be informed of the Whistleblower Investigation Officer's appointment and the Whistleblower Investigation Officer will contact the whistleblower as soon as practicable to acknowledge receipt of the disclosure and to establish a process, including expected timeframes, for reporting to the whistleblower on the progress of dealing with the disclosure (except where the disclosure has been made on an anonymous basis).
20. The whistleblower will be contacted by the Whistleblower Investigation Officer, as soon as practicable, to discuss the whistleblower's welfare and to discuss a communication process, if required (except where the disclosure has been made on an anonymous basis).
21. If it is determined that there is insufficient information or evidence to warrant further investigation, the whistleblower will be informed at the earliest possible opportunity. No further action will be taken (except where the disclosure has been made on an anonymous basis).
22. Where a formal investigation is initiated, this will be an objective fair, independent, thorough and confidential process, without bias, conducted by the Whistleblower Investigation Officer. Investigations will be independent of the business unit in respect of which allegations have been made, the whistleblower, or any person who is the subject of the Reportable Conduct.
23. The whistleblower will be informed by the Whistleblower Investigation Officer of the outcome of the investigation, where appropriate and possible.
24. Where investigations substantiate an allegation arising from the disclosure of Reportable Conduct, the matter will be dealt with in accordance with established administrative or disciplinary procedures, which may result in disciplinary action, including termination of employment or engagement and matters may be referred to external parties where appropriate (e.g. in matters that may involve criminal behaviour).
25. All information relating to a disclosure and its investigation will be retained under strict security and confidentiality.
26. Unauthorised release of information to someone not involved in the investigation without the consent of a whistleblower will be a breach of this Policy except where the disclosure is required by law or it is appropriate to make the disclosure to a regulator. Only a restricted number of people who are directly involved in handling and investigating a disclosure are

made aware of a discloser's identity or information that is likely to lead to the identification of the discloser.

FAIR TREATMENT OF EMPLOYEES MENTIONED IN A DISCLOSURE

27. Any PAA employee who is the subject of, or mentioned in, a **Protected Report** will be:
- a. Informed about the matter in accordance with the principles of natural justice and procedural fairness;
 - b. Given access to support services such as counselling as needed;
 - c. Given a reasonable opportunity to put their case to the Whistleblower Investigation Officer if any investigation is conducted; and
 - d. Informed of the outcome of the investigation (but will not be given a copy of the investigation report).
28. Where an investigation does not substantiate a disclosure made in a Protected Report, the fact that an investigation has been carried out, the results of the investigation, and the identity of any person the subject of the report will remain confidential, unless the subject of the report requests otherwise.

PROTECTION FROM DETRIMENTAL ACTS OR OMISSIONS

29. A person cannot engage in conduct that victimises or causes detriment to a discloser (or another person) in relation to a discloser if:
- a. That person believes or suspects that the discloser made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - b. The belief or suspicion is the reason, or part of the reason, for the conduct.
30. All persons must abstain from any activity that is or could be perceived to be victimisation or harassment of persons who make disclosures under this Policy. PAA will take disciplinary action, which may include dismissal, against any person who causes detriment or threatens to cause detriment to a person because they believe or suspect that the person has made, proposes to make or could make a disclosure under this Policy.
31. For the purposes of this Policy, '**detrimental conduct**' includes but is not limited to dismissal, injury of a person in his or her employment or engagement, alteration of a person's position or duties to his or her disadvantage, discrimination, harassment, intimidation, harm or injury to a person including psychological harm, damage to a person's property, reputation, business or financial position, and any other damage to a person.
32. Australian law provides that a court may order a person who causes detriment to a whistleblower to pay the whistleblower compensation (or other remedies) in respect of any loss, damage or injury suffered because of a disclosure and if an entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

33. A person who makes a disclosure in accordance with applicable laws is protected from civil, criminal and administrative liability in relation to their disclosure. However, these protections do not grant immunity for any misconduct the discloser has engaged in that is revealed in their disclosure.

REPORTING, MONITORING AND REVIEW OF INVESTIGATIONS

34. The Whistleblower Investigation Officer is to report to the Board with respect to the disclosure of an investigation of Reportable Conduct.
35. If a person who makes a disclosure of Reportable Conduct considers that their disclosure has not been dealt with in accordance with this Policy, or that they have been subject to retribution or other detriment as a result of making the disclosure, the matter should be escalated to the Whistleblower Investigation Officer in the first instance or otherwise to the Chair of the Board. The Whistleblower Investigation Officer, in consultation with the Chair of the Board, will determine the most appropriate course for handling the matter, which may include informal resolution options or a formal investigation.
36. Any matters of a criminal nature will be reported by the Whistleblower Investigation Officer, in consultation with the Chair of the Board, to the police and, if appropriate, other appropriate regulatory authorities.

OTHER PERSONS AND ORGANISATIONS WHO MAY BE REPORTED TO

37. Under Australian legislation, a person may also make a report about Reportable Conduct to:
- a. Any Director of PAA;
 - b. PAA's auditor or a member of the audit team conducting an audit of PAA;
 - c. ASIC or APRA;
 - d. The ATO, Inspector-General of Taxation or Tax Practitioners' Board, in relation to a tax matter;
 - e. The Australian Charities and Not-for-Profits Commission; or
 - f. A medical practitioner or psychologist, for the purpose of obtaining assistance in relation to the disclosure.
38. A person is entitled to make such a protected disclosure at any time without making a prior report to a Whistleblower Protection Officer as described in this policy. However, PAA encourages concerns to be reported to a person's Manager or a Whistleblower Protection Officer in the first instance.

LEGAL ADVICE

39. Australian legislation also permits a person to disclose information about Reportable Conduct to a legal practitioner for the purpose of obtaining legal advice or representation about the operation or application of the whistleblower protections in the legislation. Any such disclosure will also qualify as a Protected Report. A disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions is protected, even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter.

PUBLIC INTEREST AND EMERGENCY DISCLOSURES

40. In limited circumstances, legislation permits a person to make a report about Reportable Conduct to a member of Federal or State Parliament, or to a journalist, and for that report to qualify as a Protected Report. It is important for the person making the disclosure to understand the criteria for making a public interest or emergency disclosure and PAA recommend any person considering making such a disclosure to obtain independent legal advice to ensure that they understand the conditions around these disclosures.

ADVICE ON WHETHER A MATTER IS REPORTABLE CONDUCT

41. If a person is unsure whether something they are concerned about is Reportable Conduct, they may seek confidential guidance from the Whistleblower Protection Officer or an independent legal practitioner.

FALSE REPORTING

42. PAA will treat all reports of Reportable Conduct seriously and will ensure that Eligible Persons who raise concerns in accordance with this Policy will have the benefit of the protections afforded by this Policy. However, deliberate false or vexatious reporting will not be tolerated. Any person found to have knowingly made a deliberate false or vexatious report will be subject to disciplinary action, up to and including termination.

DISCLOSURES NOT COVERED BY THIS POLICY

43. Disclosures of information that is not about Reportable Conduct are not covered by this Policy and do not qualify for protection under Australian legislation. In particular, disclosures that relate solely to personal work-related grievances are not covered by this Policy.
44. Matters that might constitute personal work-related grievances include:
- a. A decision relating to a person's engagement or the terms and conditions of engagement, including a decision regarding any transfer or promotion applied for;
 - b. Raising with the person matters relating to their performance in their role, or any other matters arising in the ordinary course of their engagement;
 - c. Any investigation of alleged misconduct by the person, or a decision to take disciplinary action, suspend or terminate their engagement; or
 - d. An interpersonal conflict between the person and another employee.
45. If a person does have a personal work-related grievance, procedures in the PAA Internal Disputes and Grievances Policy should be followed.

TRAINING AND ACCESS

46. PAA will provide frequent and mandatory training to employees in respect of their rights and obligations under this Policy and will provide specific training to Leaders and WPOs on how to handle whistleblower disclosures in line with legal obligations and company policy.
47. This Policy will be made available on the PAA website and internally through the PAA intranet.

REVIEW AND UPDATES

48. This policy will be reviewed triennially by the Board or sooner in response to legislative changes or emerging best practices. Any updates will be communicated to all workers, contractors, and stakeholders.

Review Date	Review Manager	Review Purpose	Changes Made	Board Approval (triennial)
May 2025	Board Secretary	New Policy	New Policy	3 July 2025