

## WHISTLEBLOWING POLICY

April 2022

### 1. POLICY STATEMENT

- 1.1** Opportunity International Australia, and its wholly owned subsidiaries, (**Opportunity**) is committed to achieving and maintaining high standards with regard to behaviour at work, service to the public and in all its working practices. Employees, interns and volunteers are expected to conduct themselves with integrity, impartiality, honesty and in line with Opportunity's Staff Code of Conduct and the Opportunity Way. Opportunity seeks to develop a culture where inappropriate behaviour at all levels is challenged. To achieve this, Opportunity encourages the reporting of genuine concerns about malpractice, illegal acts or failures to comply with recognised standards of work without fear of reprisal or victimisation.

Opportunity has established ways and procedures by which individuals can raise issues of concern and how these can be acted upon. At the same time, Opportunity strives to ensure that individuals raising concerns are not subjected to victimisation, detriment or risk job security.

Opportunity's Whistleblowing Policy is intended to complement statutory protection. For the avoidance of doubt, individuals' statutory rights will not be affected in any way by this Policy.

This Policy is designed to provide protection for individuals and is accompanied by a procedure that should be followed when 'blowing the whistle'.

- 1.2** Opportunity will not tolerate harassment or victimisation of a whistleblower (including informal pressures) and will treat such conduct as gross misconduct, which if proven, may result in dismissal.
- 1.3** Opportunity reserves the right to amend this Policy as necessary to meet any change in requirements.
- 1.4** If there is anything Opportunity should know about, individuals are encouraged to use the procedure in this Policy to report it. Knowing about malpractice at an early stage will allow Opportunity to take the necessary steps to safeguard the interests of others and protect the organisation. In short, do not hesitate to 'blow the whistle' on wrongdoing.

### 2. WHO DOES THE POLICY APPLY TO?

This Policy applies to an individual who is (or has been):

- (a) an employee or officer of Opportunity; or
- (b) a supplier of services or goods (whether paid or unpaid) to Opportunity including an individual who is or has been employed by such a supplier. This includes interns and volunteers acting on behalf of Opportunity.

A disclosure made by a relative, spouse or dependant of an individual identified above will also be handled in accordance with this Policy and the protections in this Policy will apply to such individuals.

An individual covered by this section who makes a report in accordance with this Policy (**Whistleblower Report**) is described in this Policy as a **Whistleblower**.

### **3. WHAT IS WHISTLEBLOWING?**

#### **3.1 Reportable Conduct**

It is not possible to provide an exhaustive list of the activities that should be reported (**Reportable Conduct**) for the purposes of this Policy.

However, by way of general guidance, Reportable Conduct includes any conduct of Opportunity or any employee, volunteer or officer of Opportunity, which a Whistleblower has reasonable grounds to suspect of:

- (a) misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty) in relation to Opportunity;
- (b) dishonest, corrupt or illegal acts (including theft, illegal drug sales/use, violence or threatened violence and criminal property damage);
- (c) misleading or deceptive conduct including practices or representations which amount to improper or misleading accounting or financial reporting practices;
- (d) an offence or contravention of Australia's corporations and financial services legislation, or any other Commonwealth or State offence that carries a penalty of at least 12 months imprisonment;
- (e) a danger to the public or the financial system;
- (f) unethical behaviour (either representing a breach of Opportunity's Code of Conduct or generally);
- (g) creating or undertaking an unsafe work practice; or
- (h) being likely to cause financial or non-financial loss to Opportunity or that is otherwise detrimental to the interests of Opportunity.

Reportable Conduct also includes conduct of the nature outlined above engaged in by a person outside of Opportunity but who has a business connection to Opportunity (for example, a supplier, contractor or other business partner) where the conduct could have legal implications for Opportunity or materially impact the reputation of Opportunity.

### **3.2 Personal work related grievances**

Personal work related grievances are not generally considered Reportable Conduct under this Policy and should be reported through the other mechanisms Opportunity has established to receive these complaints. Personal work related grievances have or tend to have implications for the discloser personally. Examples include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of engagement of the discloser;  
and
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

These types of complaints should be raised with the immediate manager, a member of the Leadership Team, or the People and Culture Manager and are addressed through Opportunity's Grievance Policy and Procedure.

However, if a complaint involves a personal work related grievance, but it:

- (a) has significant implications for Opportunity; and
- (b) concerns conduct or alleged conduct referred to at 3.1 above,

then it will be considered to be Reportable Conduct and should be reported in accordance with this Policy.

Where a personal work related grievance:

- (a) relates to alleged detrimental treatment or threatened detrimental treatment;  
and
- (b) is taken because the individual has made or may make a protected disclosure,

then it will be considered to be Reportable Conduct and should be reported in accordance with this Policy.

## **4. RESOURCES AND PROTECTIONS**

### **4.1 Protections for Whistleblowers**

Opportunity is committed to ensuring that a Whistleblower making a Whistleblower Report will not suffer detrimental treatment or be disadvantaged as a result of making that report, even if the report is subsequently determined to be incorrect or is not substantiated.

All reasonable steps will be taken by Opportunity to ensure that a Whistleblower does not suffer detrimental treatment and is not subject to any form of victimisation

because they have made, may have made, propose to make or could make a report in accordance with this Policy.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Whistleblower made, may have made, proposes to make or could make a Whistleblower Report.

A person who subjects a Whistleblower to detrimental treatment because they have made, may have made, propose to make or could make a Whistleblower Report will be in breach of this Policy and will be dealt with under Opportunity's disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions.

#### **4.2 Support for Whistleblowers**

Opportunity is committed to providing appropriate support to Whistleblowers. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Whistleblower.

However, examples of the support provided for Whistleblowers include:

- (a) a fair and objective investigation process in accordance with section 5 below;
- (b) supporting anonymous Whistleblower Reports;
- (c) handling Whistleblower Reports on a confidential basis in accordance with section 6 below; and
- (d) support from human resources where reasonably required by a Whistleblower.

#### **4.3 Statutory protections**

Opportunity is committed to ensuring the legislative protections for Whistleblowers outlined in section 7 below are complied with.

### **5. OPPORTUNITY'S WHISTLEBLOWING PROCEDURE**

#### **How to make a report**

- 5.1** A Whistleblower may make a report to any officer or senior manager of Opportunity. However, the persons designated for receiving reports are set out below. Whistleblower Reports made for the purpose of this Policy should be made to these designated persons so they can ensure the report is handled in accordance with this Policy.
- 5.2** A Whistleblower should first make their report to the Complaints Officer who is the nominated executive with responsibility for dealing with concerns raised under this policy and ensuring, where appropriate, that an investigation is conducted. The Complaints Officer can be contacted on 02 9270 3300 or at [complaints@opportunity.org.au](mailto:complaints@opportunity.org.au).

- 5.3** Alternatively, if the report is about a Director, the CEO or the Company Secretary, the report can be made directly to the Chair of Opportunity's Audit and Risk Committee who will decide how the investigation should proceed. The Chair of Opportunity's Audit and Risk Committee can be contacted by emailing [auditriskchair@opportunity.org.au](mailto:auditriskchair@opportunity.org.au).
- 5.4** If the Whistleblower is unhappy with the response that they receive, they may report the matter to the Chair of the Board who can be contacted through the Chair of the Audit and Risk Committee or through the Company Secretary by emailing [companysecretary@opportunity.org.au](mailto:companysecretary@opportunity.org.au). This option will not apply where an allegation has been dismissed following an investigation.
- 5.5** If in doubt, the Whistleblower should speak to the CEO. This conversation will be treated in absolute confidence. The CEO can be contacted on 02 9270 3300 or through the Complaints Officer.
- 5.6** Information received from a Whistleblower will be kept confidential to the extent possible in accordance with section 6 below, subject to the need to meet legal and regulatory requirements.

#### **Supporting documentation**

- 5.7** While Opportunity does not expect a Whistleblower to have absolute proof or evidence of Reportable Conduct, a report should show the reasons for their concerns and make full disclosure of the relevant details and supporting documentation. If a report is made it will be valued and appreciated, even if it is not confirmed by subsequent investigation.

#### **Anonymous reports**

- 5.8** A Whistleblower may elect to make a report anonymously. Opportunity will respect the Whistleblower's right to not identify themselves. However, electing to make a report anonymously may hinder Opportunity's ability to fully investigate the matter.

#### **The investigation**

- 5.9** Opportunity will decide how to respond in a responsible and appropriate manner under this Policy. An investigation will be conducted as speedily and sensitively as possible, and in a fair and thorough manner. An official written record will be kept at each stage of the procedure. A decision as to whether a preliminary investigation should be carried out will be made within two weeks of the report being received. Where this is not possible, the Whistleblower will receive an explanation of the delay.
- 5.10** The Complaints Officer or Chair of Opportunity's Audit & Risk Committee will investigate a report made under this Policy as follows:
- (a) if appropriate (and provided the Whistleblower has not made their report anonymously), arrange an initial interview with the Whistleblower within seven days of receiving the report to ascertain their area/s of concern. This interview will remain confidential if requested;

- (b) the notes taken during the interview will be sent to the Whistleblower to approve as an accurate record of what was discussed;
- (c) the Whistleblower will be asked whether they want their identity to be disclosed and will be reassured about protection from possible victimisation or possible reprisals;
- (d) the Whistleblower will be asked if they are prepared to make a verbal or written statement (if they have not already done so);
- (e) regardless of whether the report was made anonymously, an internal or external person or body as appropriate will then conduct further investigations. The investigation may be conducted by the auditors, for example in the case of financial irregularity or suspected fraud. They will aim to complete the investigation within seven working days although in serious or complicated cases, this may not be possible;
- (f) the person against whom the disclosure is made will normally be told at an early stage, provided with supporting evidence and allowed to respond. However, it may be necessary to conduct the investigation in confidence (ie without informing the subject of the allegation/s) until (or if) it becomes necessary to do so. Alternatively, depending on the nature and seriousness of the report, the person/s against whom the allegation/s is made may be suspended while investigations are undertaken; and
- (g) if it is not possible to comply with the timescale set out above, the Whistleblower will be informed and given a revised one.

**5.11** A Whistleblower is entitled to be accompanied by a work colleague or alternate support person of their choice throughout the procedure when making a report.

**5.12** To avoid jeopardising an investigation, a Whistleblower is required to keep confidential the fact that they have made a Whistleblower Report and the information contained in the report (subject to any legal requirements).

#### **Outcome of the investigation**

**5.13** If there is a case to answer, and if appropriate, a disciplinary procedure will be initiated against the person/s who is the subject of the allegation/s.

**5.14** The Whistleblower will be informed of the outcome of the investigation within five working days of completion of the investigation. The exact nature of any disciplinary action taken against any person will remain confidential.

**5.15** Whether there was a case to answer or not, and provided that the report was made on reasonable grounds, Opportunity will ensure that the Whistleblower is protected from reprisal or victimisation as a result of their report. Opportunity's ability to monitor this may be reduced in the case of an anonymous report.

**5.16** Only where it is established that a Whistleblower's allegations were false and made maliciously will disciplinary action be taken against them. Such disclosures will be

treated as gross misconduct and may result in dismissal without notice or payment in lieu of notice.

- 5.17** If, as a result of investigation, a Whistleblower is implicated in some way in any wrong doings, disciplinary action may be taken against them. The fact that they have 'blown the whistle' will be taken into account if an action is considered.
- 5.18** If a Whistleblower is not satisfied with the outcome of the investigation, they may consider informing other bodies as appropriate. If they believe the ACFID Code of Conduct has been breached, they are entitled to make a complaint directly to ACFID at [www.acfid.asn.au/code-of-conduct](http://www.acfid.asn.au/code-of-conduct).

#### **Fair treatment of employees**

- 5.19** Opportunity is committed to ensuring the fair treatment of any Opportunity officer or employee who is mentioned in a disclosure made pursuant to this Policy by:
- (a) maintaining the confidentiality of information contained in Whistleblower Reports in accordance with the requirements of this Policy;
  - (b) applying the investigation process in sections 5.9 to 5.12 above; and
  - (c) providing access to human resources support as necessary.

## **6 CONFIDENTIALITY**

Opportunity is committed to ensuring that Whistleblower Reports are managed with appropriate confidentiality and in accordance with applicable legislation.

Subject to compliance with legal reporting requirements, when implementing any process under this Policy, Opportunity will:

- (a) not disclose the identity of a Whistleblower without their consent;
- (b) ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy; and
- (c) take reasonable steps to reduce the risk that the Whistleblower will be identified as part of any process conducted under this Policy.

Nothing in this Policy prevents Opportunity or any person from disclosing information required by law. Opportunity may also disclose the information received to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the statutory whistleblower protections.

Other than in circumstances required by law, any unauthorised disclosure of information without consent of the Whistleblower will be a breach of this Policy and will be dealt with under Opportunity's disciplinary procedures. It may also be an offence subject to individual penalties under the Corporations Act.

All records produced as part of an investigation will be securely retained.

## **7 STATUTORY PROTECTIONS AVAILABLE TO ELIGIBLE WHISTLEBLOWERS**

### **7.1 The Corporations Act**

Opportunity is committed to ensuring that the protections available in the Corporations Act are afforded to an individual who is a Whistleblower, and who makes a disclosure which qualifies for protection under the Corporations Act.

To be protected by the Corporations Act, the individual must have reasonable grounds to suspect that the information they are reporting:

- (a) concerns misconduct or an improper state of affairs relating to Opportunity;
- (b) constitutes an offence or contravention of certain nominated Acts; or
- (c) represents a danger to the public or the financial system.

This would include most cases of Reportable Conduct under this Policy.

The Corporations Act also provides protection for public interest disclosures and emergency disclosures which meet specific requirements prescribed by the Corporations Act.

### **7.2 The Tax Administration Act**

The Taxation Administration Act also provides protection for disclosures of information about misconduct or an improper state of affairs, in relation to the tax affairs of an entity or an associate of an entity.

### **7.3 What kind of reports are protected**

To be protected the report needs to be made to:

- (a) ASIC;
- (b) APRA;
- (c) the auditor for Opportunity, or a member of an audit team conducting an audit of Opportunity;
- (d) a Director, Company Secretary, Complaints Officer or senior manager of Opportunity;
- (e) a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections; or
- (f) to the Commissioner of Taxation in the case of disclosures about an entity's tax affairs.



#### **7.4 The protections available**

The statutory protections available to an individual who meets the requirements above include:

- (a) the right to have their identity protected in accordance with the provisions of legislation;
- (b) the right to have information provided as part of the disclosure handled in accordance with the provisions of legislation;
- (c) the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedy on the basis of the disclosure; and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of legislation;
- (d) the right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of legislation;
- (e) the right to compensation and other remedies in accordance with the provisions of legislation (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- (f) the right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of legislation.

#### **8 AVAILABILITY OF THIS POLICY**

This Policy is available to all Opportunity's officers and employees through Opportunity's induction and training processes, in its Employee Handbook, and on Opportunity's website.