

WHISTLEBLOWING POLICY & PROCEDURE

1 Purpose

The purpose of this policy is to provide a supportive work-relationship environment where wrongdoing within or by KHA can be raised without fear of retribution.

This is achieved by:

- encouraging reporting of wrongdoing issues of legitimate concern
- providing safe wrongdoing reporting alternatives to remove inhibitions that may impede such disclosures
- establishing procedures that enable:
 - protection for those that make serious wrongdoing disclosures
 - independent internal inquiry/investigation of disclosures made
 - resolution of the issue(s) identified

2 Scope

This Policy applies to all staff (refer to definition below).

This Policy is subject to all relevant legislation.

It also applies to a person or organisation with a relationship with KHA who reports serious wrongdoing within or by KHA.

This Policy may be reviewed, varied, added to or withdrawn by KHA at any time in its absolute discretion.

Whilst all employees, consultants and contactors must comply with any obligations set out in this Policy, the Policy (and any amendments to it) does not form part of any person's contract of employment or independent contractor agreement (as the case may be).

3 Definitions

Term	Meaning
Staff	<ul style="list-style-type: none"> • Employees (full-time, part-time & casual) • Consultants • Contractors • Interns • Volunteers • Board members • Committee members • Any person not described above who acts on behalf of KHA, while they are acting for or impacting KHA.
Whistleblowing	The disclosure by or for a witness, of actual or suspected wrongdoing in an organisation that reveals fraud, corruption, illegal activities, gross mismanagement, malpractice or any other serious wrongdoing.
Whistleblower	A person who reports serious wrongdoing in accordance with this policy
Wrongdoing	Conduct that: <ul style="list-style-type: none"> • is fraudulent or corrupt

	<ul style="list-style-type: none"> • is illegal, such as theft, drug sale or use, violence, harassment, criminal damage to property or other breaches of State, Federal or Territory legislation • is unethical, such as acting dishonestly; altering company records; wilfully making false entries in the books and records; engaging in questionable accounting practices; or wilfully breaching KHA's values • is potentially damaging to KHA such as maladministration or substantial waste of resources • is seriously harmful or potentially seriously harmful to a KHA person such as deliberate unsafe work practices or wilful disregard to the safety of others in the workplace • may cause serious financial or non-financial loss to KHA; or damage its reputation; or be otherwise seriously contrary to KHA's interests • involves any other kind of serious impropriety including retaliatory action against a Whistleblower for having made a wrongdoing disclosure
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4 Commitment

KHA is committed to the highest standards of legal, ethical and moral behaviour. KHA recognises that people that have a work, service or client relationship with KHA are often the first to realise there may be something seriously wrong. However they may not wish to speak up for fear of appearing disloyal or may be concerned about being victimised or subject to other reprisals if they report it.

No person should be personally disadvantaged for reporting a wrongdoing. KHA is committed to maintaining an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.

When a person makes such a disclosure they are entitled to expect that:

- their identity remains confidential at all times to the extent permitted by law or is practical in the circumstances
- they will be protected from reprisal, harassment or victimisation for making the report
- should retaliation occur for having made the disclosure then KHA will treat it as serious wrongdoing under this Policy.

5 Responsibilities

5.1 Whistleblower Governance Officers

A Whistleblower Governance Officer has the responsibility to conduct sufficient inquiry to be satisfied that:

Each disclosure of wrongdoing referred to them is appropriately inquired into and/or investigated by a:

- qualified internal investigator who is independent of the area where the wrongdoing is alleged to have occurred, or
- qualified external investigator independent of KHA where considered necessary
- action taken in response to the inquiry/investigation is appropriate to the circumstances
- retaliatory action has not been taken against the person who made the disclosure

There are two internal Whistleblower Governance Officers and there are two external Whistleblower Officers.

Internal Whistleblower Governance Officers are:

- Chief Financial Officer
- Payroll & HR Officer

If the report contains allegations against an executive including either of these officers or the Whistleblower has a reasonable belief that this avenue would not be sufficiently independent, the external Whistleblower Governance Officers are:

- Chair of the Governance Committee (board sub-committee)
- Chair of Audit & Risk Committee (board sub-committee)

To obtain the contact details of the external Whistleblower Governance Officers please contact the Executive Assistant – Operations, who will keep your enquiry in the strictest confidence.

The Whistleblower Governance Officers have direct, unfettered access to independent financial, legal and operational advisers as required, and a direct line of reporting to the CEO or the Board, as may be required to satisfy the objectives of this Policy.

The Whistleblower Governance Officers must notify wrongdoing disclosures in broad terms to the CEO and Chair of the board, except if either party is implicated in the wrongdoing, in which case they will be informed in due course as part of the investigation.

5.2 Investigator

The investigator is appointed by the Whistleblower Governance Officer and may be internal or external to KHA. The investigator must have investigation experience.

If internal, the internal investigator must have internal independence of line management of the area affected by the wrongdoing disclosure.

The investigator may second the expertise of other officers in KHA to assist in the investigation and may seek the advice of internal or external experts as required.

5.3 Whistleblower

A person considering making a report under this Policy is obliged to act in good faith and have reasonable grounds for believing the disclosure is reportable wrongdoing.

This policy is intended to apply to reports of wrongdoing which are serious in nature. Trivial or vexatious matters with no substance will be treated in the same manner as a false report and may constitute wrongdoing. Unsubstantiated allegations which are found to have been made maliciously, or knowingly to be false, will be viewed seriously and may be subject to disciplinary action including dismissal, termination of service or cessation of a service or client relationship.

A Whistleblower must provide information to assist any inquiry/investigation of the wrongdoing disclosed.

Even though a Whistleblower may be implicated in the wrongdoing they must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.

It is important to note that making a report may not protect the Whistleblower from the consequences flowing from involvement in the wrongdoing itself. A person's liability for their own conduct is not affected by their reporting of that conduct under this policy.

However active cooperation in the investigation, an admission and remorse may be taken into account when considering disciplinary or other action.

6 Reporting & Disclosure

6.1 Normal reporting channels

6.1.1 Internal Whistleblowers (staff members)

Sometimes, a suspicion of wrongdoing may arise from a misunderstanding and is not in fact wrongdoing or is a matter where communication is restrained by confidentiality requirements or other legitimate reasons. Accordingly, any staff member that detects, or has reasonable grounds for suspecting wrongdoing, is encouraged to raise any concerns with their manager or their managers' manager and seek advice on the best way to progress the disclosure. Where this is not appropriate, an alternative reporting mechanism is available (clause 6.2).

6.1.2 External Whistleblowers (other people with a relationship with KHA)

A person with a relationship with KHA includes clients and suppliers. Where such a person observes possible wrongdoing but is reluctant to report it for fear of retribution, they are encouraged to report their concerns to a higher level of management than the person in KHA that they ordinarily deal with. There may be a simple explanation that they had not considered. Where this is not appropriate, an alternative reporting mechanism is available (clause 6.2).

6.2 Alternative reporting

Alternative reporting to normal channels are available where:

- the normal reporting channel is considered inappropriate
- KHA line management was notified but failed to deal with it, or
- the person or organisation disclosing wrongdoing is concerned about possible retaliation

In any of these circumstances, a may provide the report of wrongdoing to a Whistleblowing Governance Officer.

6.3 Other Complaint Mechanisms

This policy is in addition to:

- the Grievance Handling Procedure, which is for all staff to raise any matters they may have in relation to their work or their work environment, other persons, or decisions affecting their employment. This policy does not replace other reporting structures outlined in the Grievance Handling Procedure or other policies.
- the exercising of rights under the terms of their contract by contractors and suppliers

An exception to this is where the issue is wrongdoing of a serious nature yet the existing reporting system failed to process the issue or has processed it in a substantially inappropriate, grossly unfair or heavily biased manner.

6.4 Anonymous reporting

Anonymous reports of wrongdoing are accepted under this policy. Anonymous reports have significant limitations that inhibit a proper and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Specific protection mechanisms cannot be provided.

7 Protection of Whistleblowers

Not all disclosures of serious wrongdoing are protected at law. To meet KHA's philosophy of accepting tip-offs from anyone, KHA adopts the principle of providing protection to people or organisations with a relationship with KHA:

- at least to the extent of protection at law; and

- beyond legal protection wherever it is practical in the circumstances.

The following principles establish KHA's commitment to protection for people who bring a disclosure of serious wrongdoing forward.

Legal Protection, Part 9. 4AAA of the Corporations Act 2001

Essential Element	Description
Reportable conduct	A report is made about serious breaches of the corporations laws or other reportable conduct by the company or by an officer or employee of the company
Reasonable grounds for suspecting	The person making the report has reasonable grounds for suspecting the reportable conduct
Person making the disclosure	The person is an officer or employee of KHA or a person or employee with a contract for supply of goods or services to KHA
Person receiving the disclosure	The person receiving the report is one of either: <ul style="list-style-type: none"> • ASIC • The company auditor or an audit team member • A director, secretary or senior manager of KHA • A KHA Whistleblower Governance Officer
Name requirement	Before making the report, the person gives his or her name
Good faith requirement	The report is made in good faith

7.1 Confidentiality of Whistleblower's identity and whistleblowing reports

If a person or organisation makes a report of alleged or suspected wrongdoing under this policy, KHA will endeavour to protect that person's or organisation's identity from disclosure. This may not occur if confidentiality is not a practical option.

Generally, KHA will not disclose the person's or organisation's identity unless:

- the person or organisation making the report consents to the disclosure
- the disclosure is required or authorised by law, and/or
- the disclosure is necessary to further the investigation

When a report is investigated it may be necessary to reveal its substance to people involved in the investigation process and, in appropriate circumstances, law enforcement agencies.

At some point in time it may also be necessary to disclose the fact and the substance of a report to a person who may be the subject of the report. Although confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.

KHA will also take reasonable precautions to store any records relating to a report of wrongdoing securely and to permit access by authorised persons only.

Unauthorised disclosure of information relating to a report, the identity of a person or organisation that has made a report of wrongdoing or information from which the identity of the reporting person or organisation could be inferred will be regarded seriously and may result in disciplinary action, which may include dismissal.

7.2 Retaliation

KHA is committed to protecting and respecting the rights of a person or organisation that reports wrongdoing in good faith. KHA will not tolerate any retaliatory action or threats of retaliatory action

against any person or organisation that has made or is believed to have made a report of wrongdoing, or against that person's colleagues, employer (if a contractor or supplier) or relatives.

For example, the person (or organisation, where appropriate) must not be disadvantaged or victimised for having made the report by:

- dismissal or termination of services or supply
- demotion
- any form of discrimination or harassment
- current or future bias
- threats of any of the above

Any such retaliatory action or victimisation in reprisal for a report being made under this policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.

If a person or organisation has made a report and believes that retaliatory action or victimisation has occurred or been threatened, that person or organisation has the right to make a submission to the External Whistleblower Governance Officers designated in this policy to receive reports of suspected wrongdoing. The external governance officers are independent of management and will arbitrate the matter.

8 Investigation of wrongdoing allegations

All reports of alleged or suspected wrongdoing made under this policy to a Whistleblower Governance Officer will be properly assessed, and if appropriate, independently investigated, with the objective of gathering evidence relating to the claims made by the whistleblower. That evidence may substantiate or refute the claims made.

The Investigation Officer will be responsible for ensuring the proper conduct of the investigation and for keeping the Whistleblower Governance Officer informed of progress.

The Investigation Officer must be an experienced investigator. The investigation will not be conducted by a person who may be the subject of the investigation or has significant links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

The Investigation Officer (either internal or external) is appointed by a Whistleblower Governance Officer.

Investigations must be conducted in a fair and independent manner. This means investigations must be independent from the business unit concerned, the whistleblower and any person who is a subject of the wrongdoing report.

9 Management of a person against whom a report is made

KHA recognises that individuals against whom a report is made must also be supported during the handling and investigation of the wrongdoing report. KHA takes reasonable steps to treat fairly the person who is the subject of a report, particularly during the assessment and investigation process in accordance with an established investigation procedure.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determines that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the whistleblower will be informed of this outcome and the matter laid to rest. The Whistleblowing Governance Officer will decide whether or not the person named in the allegation should be informed that a suspicion was raised and found to be baseless upon preliminary review. This decision will be based on a desire to preserve the integrity of a person so named, so as to enable workplace harmony to continue unfettered and to protect the whistleblower if it was a bona fide disclosure.

Where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

Generally, an Investigation Officer must ensure that the person who is the subject of any report where an investigation is commenced:

- is informed of the substance of the allegations
- is given a reasonable opportunity to answer the allegations before any investigation is finalised
- is informed about the substance of any adverse comments that may be included in any report arising from the investigation before it is finalised, and
- has their response set out fairly in the Investigator's report

Where the allegations in a disclosure report have been investigated and the person who is the subject of the report is aware of the allegations or the fact of the investigation, then the Investigation Officer must formally advise the person of the outcome of the investigation.

KHA will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly wrong.

10 BREACH

Any breach of this Policy may result in disciplinary action that could result in dismissal from the organisation.

11 AUTHORITY

This Policy is approved by the Senior Leadership Team and reviewed by the Board Audit & Risk Committee.

12 Document Information

Document owner	Corporate Services
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13 Revision History

Issue #	Date	Author	Change
1	31/05/2016	Eugenia Lambis	Initial release