Whistleblower Policy

Purpose

The purpose of this policy is to encourage people to speak up about suspected wrongdoing and to help Autism SA (we, us, or) identify and address issues that might not otherwise come to light.

This document is primarily a policy. It also summarises the main ways to make, receive, assess and investigate disclosures under our internal framework and the whistleblower protections in the Corporations Act 2001 (Cth).

This policy aims to:

- encourage disclosures where a person has reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances, in relation to our organisation;
- explain who may qualify for statutory whistleblower protection and the types of matters that may be protected;
- provide a framework for receiving, handling and investigating disclosures
- support people who make disclosures and protect them, so far as practicable, from detriment and breaches of confidentiality ;
- enable us to store and handle disclosure information securely; and
- help us identify and address wrongdoing appropriately.

People are encouraged to speak up even if they do not have all the details.

A disclosure does not need to be substantiated to qualify for protection. However, a report that a person knows is false may be treated as misconduct and may result in disciplinary or contractual action.

Scope

This policy provides a speak-up framework for disclosures about suspected wrongdoing connected with Autism SA.

It applies to disclosures that may qualify for protection under the *Corporations Act 2001* (Cth). It also explains, at a high level, how we receive, assess and investigate disclosures under our internal processes.

Statutory whistleblower protections apply only if the requirements of the relevant legislation are met. Not every concern raised under this policy will attract those protections.

This policy is most relevant to current and former officers, employees, contractors suppliers and other persons who may be eligible whistleblowers under the Corporations Act 2001 (Cth).

We may also receive concerns from other people, including students, volunteers, visitors, clients, family members, guardians and members of the public. We may refer those concerns to another appropriate Autism SA process, including complaint, incident, safeguarding, grievance, misconduct, human resources or risk processes. Those concerns do not necessarily attract statutory whistleblower protection.

Eligible whistleblower and discloser

A discloser is a person who makes a disclosure, anonymously or otherwise. A person is an eligible whistleblower for the purposes of the Corporations Act 2001 (Cth) if they are, or have been, any of the following:

- an officer or employee of our organisation (or a related body corporate, including a current or former permanent, part-time, casual, fixed-term, temporary, or secondee employee, manager or director;
- an individual who supplies goods or services to us or to a related body corporate, whether paid or unpaid, or an employee of that supplier. This may include a current or former contractor, consultant, service provider, volunteer or and business partner;
- an associate of your organisation or a related body corporate; or
- a relative, dependent or spouse of any person referred to above, or a dependant of that spouse.

An person qualifies for protection under the Corporations Act 2001 (Cth) only if the disclosure also meets the statutory requirements, including where:

- they have made a disclosure of information relating to a ‘disclosable matter’ directly to an ‘eligible recipient’ or to the Australian Securities and Investments Commission (**ASIC**), Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation; or
- they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the *Corporations Act 2001* (Cth); or
- they have made a public interest disclosure or emergency disclosure to a journalist or parliamentarian in the limited circumstances permitted by the Corporations Act 2001 (Cth).

Disclosable matters

A disclosable matter is information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to our organisation or a related body corporate.

For protection under the Corporations Act 2001 (Cth), the information must concern conduct that:

- constitutes an offence against, or a contravention of, a provision of the *Corporations Act 2001* (Cth);
- constitutes an offence against another law of the Commonwealth that is punishable by imprisonment for 12 months or more;
- represents a danger to the public or the financial system; or
- is prescribed by regulation.

Examples of matters that may be disclosable, depending on their nature, seriousness and connection to the statutory test, include:

- fraud, dishonesty, or corruption;
- bribery or other improper benefits;
- theft, drug sale or use, violence, threatened violence, or property damage where connected with our organisation or a related body corporate;
- improper conduct relating to accounting, internal controls, audit, compliance, or financial reporting;
- conduct that creates a serious risk to public safety or the financial system;
- serious impropriety or an improper state of affairs or circumstances; and
- concealing, destroying or falsifying information relating to wrongdoing.

Disclosable matters usually relate to the conduct of Autism SA, a related body corporate or their officers, employees, contractors or associates.

A concern about a breach of our internal policy, procedure or code will not, by itself, be a protected disclosure unless it also meets the statutory test for a disclosable matter.

Concerns involving third parties may also be reportable under this policy if they have the required connection to our organisation or a related body corporate and otherwise meet the applicable legal test.

A discloser can qualify for protection even if their disclosure later turns out to be incorrect, provided they have reasonable grounds to suspect the information disclosed.

Disclosures that relate solely to a personal work-related grievancesdo not qualify for protection under the *Corporations Act 2001* (Cth), unless an exception applies.

A personal work-related grievance is a grievance about the discloser's current or former employment that has, or tends to have, implications for the discloser personally, but does not:

- have significant implications for our organisation, or another entity that do not relate to the discloser; or
- concern conduct, or alleged conduct, about a disclosable matter.

Examples of 'personal work-related grievances include:

- interpersonal conflicts between the discloser and another employee;
- decisions about the engagement, transfer or promotion of the discloser;
- decisions about the terms and conditions of the discloser's engagement; and
- decisions to suspend or terminate the discloser's engagement, or otherwise discipline the discloser.

A personal work-related grievance may still qualify for protection under the Corporations Act 2001 (Cth) if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report); or
- we have breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances; or
- the discloser suffers from or is threatened with detriment for making a disclosure; or
- the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the *Corporations Act 2001* (Cth).

If a concern is a personal work-related grievance and does not qualify for whistleblower protection, we encourage employees to raise it under our Grievances and Disputes Procedure HRE-PRO-003.

Employees may also use our Employee Assistance Program (Access Programs, email enquiries@accesssa.com.au or phone (08) 8215 6799) or seek independent legal advice about their rights and protections under employment or contract law.

Who can receive a disclosure?

An eligible recipient is a person who may receive a disclosure that qualifies for protection.

A discloser may make a disclosure to any eligible recipient recognised by law. For Autism SA, this policy also identifies nominated internal contact points to help people make a disclosure.

An eligible recipient includes:

- an officer or senior manager of our organisation or a related body corporate[1];

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[1] Generally, an 'officer' includes a director or company secretary of Autism SA.
A 'senior manager' is generally a senior executive within Autism SA, other than a director or company secretary, who:

- makes or participates in making decisions that affect the whole, or a substantial part, of the business of the entity; or
- has the capacity to significantly affect the entity's financial standing.

- an auditor, or a member of an audit team conducting an audit, of our organisation or a related body corporate;
- an actuary of our organisation or a related body corporate, where relevant; and
- a person authorised by our organisation to receive disclosures that may qualify for protection under the *Corporations Act 2001* (Cth).

For Autism SA, the nominated internal contact point for disclosures under this policy is the Executive Chair.

Autism SA may also authorise one or more Whistleblower Protection Officers (**WPOs**) to receive disclosures and support the handling of disclosures under this policy.

Details of current internal contact points are available on the webpage (https://autismsa.org.au/whistleblower-policy/).

Additionally:

- a discloser may make a qualifying disclosure directly to ASIC or, relevant APRA, or to another Commonwealth body prescribed by regulation, without first making an internal disclosure to us; and
- a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblower provisions is protected, even if the legal practitioner concludes that the disclosure does not relate to a disclosable matter.

Tax-related disclosures may also qualify for protection under the Taxation Administration Act 1953 (Cth). This policy does not set out the tax whistleblower regime in detail. A person considering a tax whistleblower disclosure should refer to current ATO guidance or obtain independent legal advice about eligibility, recipients and protections.

Public interest disclosures and emergency disclosures

The requirements for public interest disclosures and emergency disclosures are specific. Statutory protection applies only if all legal requirements are met. Autism SA strongly recommends obtaining independent legal advice before making either type of disclosure.

In limited circumstances, a protected disclosure may be a journalist or parliamentarian.

It is important for a discloser to understand that, before making a public interest disclosure or an emergency disclosure:

- they must first have made a qualifying disclosure to ASIC or, where relevant, APRA, or another Commonwealth body prescribed by regulation, and must also meet the other statutory conditions.
- For a public interest disclosure, at least 90 days must have passed since the previous disclosure.

A discloser should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

A ‘public interest disclosure’ is the disclosure of information to a journalist or a parliamentarian, where:

- at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure; and
- the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and

- before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
    - includes sufficient information to identify the previous disclosure; and
    - states that the discloser intends to make a public interest disclosure

An ‘emergency disclosure’ is the disclosure of information to a journalist or parliamentarian, where:

- the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- 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
- before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
    - includes sufficient information to identify the previous disclosure; and
    - states that the discloser intends to make an emergency disclosure; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

How to make a disclosure

The following options allow disclosures to be made anonymously, confidentially and securely. Access to the whistleblower@autismsa.org.au inbox and online forms is restricted to authorised personnel.

A disclosure may be made to any eligible recipient recognised by law, including an authorised internal recipient identified in this policy.

Internal reporting options include:

- in person, by post, by phone or by email to an eligible recipient or nominated internal contact point.Contact details are available from our website: www.autismsa.org.au/whistleblower
- through our dedicated whistleblower email address - whistleblower@autismsa.org.au
- by making a disclosure through our online misconduct disclosure form

External reporting options include:

- ASIC
    - Online misconduct report form
    - Refer to How ASIC handles whistleblower reports for guidance on making an external disclosure and qualifying for protection
- Australian Prudential Regulation Authority (APRA), where relevant
    - Whistleblower email: whistleblower@apra.gov.au
    - Public interest disclosure email: PID@apra.gov.au
- a legal practitioner, for the purpose of obtaining legal advice or legal representation about the whistleblower protections

For tax whistleblower matters, a person should refer to current ATO guidance or obtain independent legal advice about whether the disclosure may qualify for protection and who may receive it.

Legal protections for disclosers

Protections under the Corporations Act 2001 (Cth) that are available to disclosers who qualify for protection as a whistleblower include:

- identity protection (confidentiality)
- protection from detrimental acts or omissions
- compensation and other remedies; and
- civil, criminal and administrative liability protection

The protections apply to internal and external disclosures, and public interest and emergency disclosures.

Compensation and other remedies

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Disclosers are encouraged to seek independent legal advice if they are considering seeking compensation or other remedies through the courts.

Identity protection (confidentiality)

We have legal obligations to protect the confidentiality of the identity of a discloser who qualifies for statutory protection. We will also apply equivalent confidentiality safeguards to disclosures managed under this policy so far as practicable.

- A person must not disclose the identity of a discloser or information that is likely to lead to the identification of the discloser if they obtained that information directly or indirectly because the discloser made a disclosure that qualifies for protection.
- A person may disclose the identity of the discloser only:
  - to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979*);
  - to a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act 2001 (Cth);
  - to a person or body prescribed by regulation; or
  - with the discloser's consent.
- A person may disclose information contained in a disclosure without the discloser's consent only if:
  - the information does not include the discloser's identity;
  - all reasonable steps have been taken to reduce the risk that the discloser will be identified from the information; and
  - the disclosure of that information is reasonably necessary for investigating the issues raised in the disclosure, obtaining advice, managing risks, or taking remedial action.
- We will take reasonable steps to protect confidentiality in practice. Depending on the circumstances, those steps may include:
  - receiving disclosures through restricted channels;
  - limiting access to information to authorised personnel on a need-to-know basis;

  - storing records securely;
  - using de-identified information where practicable;
  - redacting identifying details before information is shared;
  - reminding relevant personnel of confidentiality obligations; and
  - monitoring whether a person's identity may become apparent during an investigation.

- We encourage anonymous disclosures. A discloser may choose to remain anonymous while making a disclosure, during an investigation and after the investigation is finalised. A discloser may also refuse to answer questions that they believe could reveal their identity.
- Anonymous disclosures may limit our ability to assess, investigate or respond to a matter if we cannot obtain further information, test the information, or provide updates. We will still assess each disclosure on the information available.
- We will not promise absolute confidentiality or anonymity. In some cases, a discloser's identity may become apparent from the nature of the information, the surrounding circumstances, or the need to provide procedural fairness. If that risk arises, we will take reasonable steps to discuss it with the discloser, where we can contact them safely.

It is unlawful to identify a protected discloser, or disclose information likely to lead to their identification, outside the permitted exceptions. A discloser may raise a concern with us about a breach of confidentiality through our feedback and complaints process.

Alternatively, a discloser may lodge a complaint with a regulator, such as ASIC, APRA or the Australian Taxation Office (ATO), for investigation.

Protection from detrimental acts or omissions

The legal protections for protecting a discloser, or any other person, from detriment in relation to a disclosure include:

- A person must not engage in conduct that causes detriment to a discloser or another person, in relation to a disclosure, if:
  - the person believes or suspects that the discloser or another person made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
  - that belief or suspicion is the reason, or part of the reason, for the conduct.
- A person must not threaten to cause detriment to a discloser or another person in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A person does not need to fear that the threat will be carried out for the protection to apply.
- We will take reasonable steps to protect disclosers and other relevant persons from detriment. Those steps may include:
  - assessing the risk of detriment as early as practicable;
  - implementing and reviewing risk controls;
  - restricting the number of people who know about the disclosure;
  - considering temporary changes to reporting lines, duties, work location or contact arrangements;
  - monitoring the workplace and the welfare of affected persons;
  - responding promptly to concerns about reprisal, victimisation or confidentiality breaches; and
  - escalating serious concerns to senior management, the Board or an external authority where appropriate.

- We will not tolerate retaliation, victimisation or threats against a discloser or any other person because of a disclosure. Proven misconduct of that kind may result in disciplinary action, including termination of employment or engagement, where appropriate.

Examples of detrimental conduct that are prohibited under the law include:

- dismissal of an employee;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; or
- any other damage to a person.

The following are not detrimental conduct under law:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment, such as moving a discloser who has made a disclosure about their immediate work area to another location or area to protect them from detriment; and
- managing a discloser's unsatisfactory work performance, if the action is in line with our performance management framework.

Civil, criminal and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- civil liability (any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- administrative liability (disciplinary action for making the disclosure).

The protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Support and practical protection for disclosers

Identity protection (confidentiality)

We will take reasonable steps to maintain the confidentiality of reports and protect the identity of disclosers, so far as practicable, to reduce the risk that a discloser is identified from information contained in a disclosure.

The following are examples of measures and mechanisms we may use to protect the confidentiality of a discloser's identity, depending on the circumstances:

- removing or redacting personal information and other identifying details from records, correspondence and investigation materials, where practicable
- referring to the discloser in a gender-neutral or otherwise de-identified way, where practicable;

- consulting with the discloser where we can contact them safely to identify information that may inadvertently identify them;
- limiting the collection, use and disclosure of identifying information to what is reasonably necessary to assess, investigate, obtain advice about, respond to or report on the disclosure;
- allocating handling and investigation responsibilities only to authorised personnel with an appropriate need to know; and
- take reasonable steps to ensure disclosures are handled and investigated by suitably qualified and independent personnel.

Secure record-keeping and information-sharing processes may include:

- storing paper and electronic records relating to disclosures securely and separately from general personnel or complaint files, where practicable;
- restricting access to disclosure information, including any information likely to identify a discloser, to authorised personnel on a strict need-to-know basis;
- using access controls, password protection and other reasonable security measures for electronic records and systems;
- keeping a record of who has access to particularly sensitive information, where appropriate;
- sharing identifying information internally only where reasonably necessary and permitted by law;
- taking reasonable steps to ensure communications and documents relating to a disclosure are sent, stored and discussed in a way that reduces the risk of unauthorised access or inadvertent disclosure;
- avoiding, where practicable, sending confidential material to shared email inboxes, unsecured devices, open work areas or printers that can be accessed by other people; and
- taking reasonable steps to ensure hard copy documents are printed, handled, transported and disposed of securely.

Each person involved in receiving, handling, investigating or overseeing a disclosure must maintain confidentiality and will be reminded of the confidentiality requirements that apply to them, including that unauthorised disclosure of a protected discloser's identity (or information likely to lead to their identification, may breach the law.

Disclosers are reminded that in practice, people may still be able to guess a discloser's identity in some circumstances, including if:

- the discloser has previously mentioned to other people that they are considering making a disclosure;
- the discloser is one of a very small number of people with access to the information; or
- the disclosure relates to information that a discloser has previously been told privately and in confidence.

Protection from detrimental acts or omissions

The following are examples of measures and mechanisms we may use to protect disclosers and other relevant persons from detrimental acts or omissions where appropriate:

- we will assess the risk of detriment as soon as practicable after receiving a disclosure and will review that assessment as circumstances change;
- we may develop and implement a tailored protection plan that addresses confidentiality, workplace arrangements, communication protocols, welfare support and escalation pathways;
- we may limit the number of people who know about the disclosure and give information only to those who need it for assessment, investigation, support, risk management or decision-making;

- we may put practical workplace protections in place, including temporary changes to reporting lines, duties, work location, rostering, supervision, contact arrangements or team structures, where reasonably necessary;
- we may monitor the workplace and the welfare of the discloser and other relevant persons for signs of reprisal, victimisation, exclusion, harassment or other detrimental conduct;
- support services may be offered, including access to our Employee Assistance Program (Access Programs, phone 8215 6799);
- wellbeing support, or referral to external support where appropriate;
- where a discloser is an employee, we may discuss with them reasonable adjustments or other support measures to help them continue working safely and effectively during the handling of the disclosure;
- concerns about threatened or actual detriment will be escalated promptly to an authorised decision-maker for assessment and response. This may include senior management, the Board, external legal advisers, regulators or law enforcement, where appropriate;
- if detrimental conduct is alleged or identified, we will assess what immediate action is reasonably necessary to protect the affected person, preserve evidence and address ongoing risk;
- we may investigate alleged detrimental conduct as a separate matter or as part of the underlying disclosure process, depending on what is most appropriate in the circumstances;
- where appropriate, we may take corrective or protective action, including directing that conduct stop, changing workplace arrangements, commencing disciplinary action, or referring the matter to an external authority; and
- where detriment has occurred, we will take reasonable steps to support the affected person and consider appropriate remedial action. Depending on the circumstances, this may include welfare support, leave, arrangements, alternative work arrangements, restoration of duties, training, mediation where appropriate, or other reasonably available measures.

Disclosers and other persons who believe they have suffered, or are at risk of, detriment because of a disclosure are encouraged to notify an eligible recipient or another authorised internal contact point immediately. They may also report the matter to an external body identified in this policy where appropriate. We will treat a report or threatened or actual detriment seriously and respond as soon as practicable. Where the report itself qualifies for protection, we will handle it in line with this policy.

Steps in assessing and controlling the risk of detriment

The Whistleblower Protection Officer (**WPO**) is responsible for assessing and monitoring the risk of detriment. Where there is an actual, potential or perceived conflict of interest involving a WPO, another authorised WPO or an appropriately independent person will undertake the assessment.

- **Risk Identification:** identifying whether anyone may have a motive, opportunity or ability to cause detriment. This may include gathering information from the discloser, where possible, about:
  - the risk of their identity becoming known;
  - who they fear might cause detriment;
  - any existing conflicts, sensitivities or workplace issues; and
  - whether there have already been threats, adverse treatment or other warning signs; and
  - whether other people may be at risk because they are suspected of making the disclosure or are supporting the discloser.

- **Risk Analysis and Evaluation:** assessing the likelihood of each risk, the seriousness of the possible consequences, and the adequacy of existing controls.
- **Risk Control:** developing, implementing and documenting strategies to prevent or reduce the risks. For anonymous disclosures, this may include assessing whether the discloser's identity can be readily identified or may become apparent during assessment, investigation or reporting.
- **Risk Monitoring and review:** monitoring and reassessing the risk of detriment during the handling of the disclosure, as the investigation progresses, when findings are communicated, after the investigation is finalised, and at any other time the circumstances require.

Handling and investigating a disclosure

As soon as practicable, and ordinarily within 7 days of receiving a disclosure, the eligible recipient will make an initial assessment to determine:

- whether the disclosure appears to qualify for protection;
- whether immediate action is required to address any risk to a person, property, records, systems or the integrity of an investigation;
- whether there is any actual, potential or perceived conflict of interest in receiving, assessing, investigating or overseeing the matter;
- whether the matter should be investigated under this policy, referred to another internal process, referred to an external authority, or addressed through a combination of those steps; and
- whether a formal investigation is required.

After receiving the disclosure we will, as appropriate:

- consider whether any person involved in handling or investigating the matter has a conflict of interest and, if so, appoint another suitably qualified and independent person;
- assess confidentiality, welfare and detriment risks;
- consider whether urgent steps are needed to preserve evidence or prevent ongoing misconduct;
- determine whether external authorities, insurers, funders, or other stakeholders need to be notified having regard to legal obligations and confidentiality constraints; and
- determine the most appropriate way to assess, investigate and respond to the disclosure.

If an investigation is required, it will be conducted fairly, objectively, independently and in a timely way. The investigation process will vary depending on the nature of the disclosure and the information available. We will determine

- the nature, scope and purpose of the investigation;
- the issues to be investigated and the standard of proof to be applied;
- the person or persons within or outside Autism SA, who should lead the investigation;
- whether specialist technical, financial, legal, safeguarding, human resources or other advice is required;
- the expected timeframe for the investigation; and
- the rights, welfare and support needs of the people involved.

In handling the investigating disclosures, we will:

- focus on the substance of the disclosure rather than the discloser's motive;
- not assume that a disclosure is less serious because it may also affect the discloser personally;

- treat the discloser as if protected under the *Corporations Act 2001* (Cth) where it is unclear whether the disclosure qualifies for protection until the assessment indicates otherwise;
- take reasonable steps to preserve confidentiality and protect against detriment;
- keep appropriate records of key decisions, actions and reasons; and
- apply procedural fairness to persons mentioned in the disclosure, subject to confidentiality, safety and the integrity of the investigation.

Without the discloser's consent, we must not disclose information that is likely to lead to the identification of the discloser as part of the investigation process, unless:

- the information does not include the discloser's identity;
- identifying information, including the discloser's name, position title and other identifying details, is removed where practicable; and
- the disclosure of that information is reasonably necessary for investigating the issues raised in the disclosure or otherwise permitted by law.

We may need to contact the discloser to seek further information, test the information provided, discuss confidentiality risks, or provide updates. If the identity of the discloser is known and we can contact them safely, we will take reasonable steps to keep them informed about the progress of the matter. Anonymous disclosers may choose to maintain ongoing communication using their preferred reporting channel. This may help us ask follow-up questions and better understand and investigate the concerns.

We will take reasonable steps to provide the discloser with:

- updates about the handling of the disclosure, including, where appropriate:
  - acknowledgement of receipt;
  - whether the matter will be assessed or investigated under this policy or referred elsewhere;
- when the investigation process has begun;
- whether the investigation has been finalised; and
- whether any further action is proposed, subject to privacy, confidentiality, legal and other operational constraints.

The frequency and content of updates will depend on the nature of the disclosure, the issues being investigated, and our ability to contact the discloser safely. We may be limited in what we can disclose about the progress, findings or outcome of a matter because of privacy, confidentiality, legal privilege, employment obligations, safety concerns, or the need to protect the integrity of the investigation and the rights of other persons.

If there is insufficient information to warrant investigation, or the initial assessment identifies that there is no case to answer under this policy, we will take reasonable steps to notify the discloser as soon as practicable, subject to our ability to contact them and any legal or confidentiality constraints.

Refer to our Whistleblower Process HRE-GUI-003 guidance for further direction.

Documentation and reporting

The Autism SA Board of Directors is responsible for oversight of this policy.

At the conclusion of an investigation, the outcome will be documented and reported to the appropriate oversight body. Reporting to the Board of Directors and Executive Leadership Team will preserve confidentiality and, where appropriate, be de-identified, aggregated or otherwise limited to information reasonably necessary for governance oversight, risk management and any required decision-making.

Reporting may include, to the extent appropriate in the circumstances:

- the nature of the disclosure and how it was handled;
- the key facts found and the basis for those findings;
- whether the allegations were substantiated, partly substantiated, not substantiated, unable to be substantiated or otherwise resovled;
- any corrective, disciplinary, remediation, control-improvement or reporting actions taken or recommended;
- any material confidentiality, detriment, conflict or procedural fairness issues identified; and
- the information, if any, that will be provided to the discloser about the outcome.

The information provided to the discloser, and the information included in internal governance reporting, may be limited by privacy, confidentiality, legal privilege, employment obligations, safety concerns, regulatory requirements and the need to protect the rights of other persons and the integrity of any ongoing process.

The method for documenting and reporting the findings will depend on the nature of the disclosure.

A discloser who is not satisfied with the outcome of the investigation may:

- request that Quality, Risk and Compliance review whether this policy and the relevant processes and procedures were followed. Where a conflict of interest exists, the review may be referred to the Board of Directors or an appropriately independent external reviewer;
    - the review will be conducted by a person who was not involved in handling or investigating the disclosure;
    - the review findings will be reported to those responsible for the oversight of the policy and outcomes.
- may contact an appropriate regulator, such as ASIC, APRA where relevant, or the ATO for eligible tax whistleblower matters. A person may also contact the ACNC about matters within its jurisdiction, but the ACNC is not an eligible recipient for the Corporations Act 2001 (Cth) whistleblower protections.

Ensuring fair treatment of individuals mentioned in a disclosure

We recognise the importance of balancing the rights of the discloser and the rights of people against whom a disclosure is made and ensuring principles of natural justice and procedural fairness and prior to any actions being taken.

Measures and mechanisms for ensuring fair treatment of individuals mentioned in a disclosure

An individual mentioned in a disclosure (a respondent):

- will be treated fairly and with respect;
- will be provided with access to this policy;
- will be informed of the substance of the allegations relevant to them at an appropriate time, subject to confidentiality, safety, legal constraints and the integrity of the investigation;
- will be given a reasonable opportunity to respond to allegations, evidence or adverse information that is credible, relevant and significant to any proposed findings about them;
- may have a support person at investigative meetings, where appropriate;
- will be informed of their confidentiality rights and obligations as they apply to the circumstances; and
- may access available support services, including our Employee Assistance Program if they are an employee.

A person conducting or overseeing an investigation must act fairly and without bias. Where there is an actual, potential or perceived conflict of interest, another suitably qualified and independent person will be appointed.

We will take reasonable steps to ensure findings are based on logically probative material and are not made on the basis of irrelevant considerations, assumption, speculation or unsupported suspicion.

The most appropriate time to inform a respondent about an investigation will depend on the circumstances. We will usually do so before making any adverse finding against them. However, notice may be delayed where early disclosure would create a material risk to confidentiality, safety, evidence preservation, the welfare of a person, or the integrity of the investigation, or where referral to ASIC, APRA, ATO, the Federal Police or another authority is required.

Ensuring the policy is easily accessible

This policy will be made available as follows:

- posting on our intranet for employee access via electronic devices;
- incorporating in employee induction information and training for new starters, including our Board of Directors;
- posting on our website for access by external eligible whistleblowers and eligible recipients; and
- having a simple English version of this policy available on our website

Relevant legislation

- Corporations Act 2001 (Cth)
- Fair Work Act 2009 (Cth)
- Fair Work Regulations 2009 (Cth)
- Australian Securities and Investments Commission Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)
- Privacy Act 1988 (Cth)
- National Disability Insurance Scheme Act 2013 (Cth) and applicable NDIS Rules
- Applicable Commonwealth, state and territory work health and safety, anti-discrimination, public-interest disclosure, workers' compensation, health-records and criminal legislation.
- Australian Charities and Not-for-profits Commission Act 2012 (Cth)
- Public Governance, Performance and Accountability Act 2013 (Cth) — only where the contractual or funding arrangements make Commonwealth resource-management obligations relevant.

Related policies and procedures

- Code of Conduct Policy HRE-POL-002
- Disciplinary Matters Procedure HRE-PRO-002
- Grievances and Disputes Procedure HRE-PRO-003
- Whistleblower Process HRE-GUI-003
- Misconduct Disclosure Form HRE-FOR-006

Approval and review

Approval and review	Details
Document approver	Board of Directors
Document administrator	Chief Executive Officer
Advisory committee	Board meeting
Date approved	06/09/2026
Next review date	06/09/2029

Date	Version	Approval and amendment history
27 January 2021	1.0	Original policy developed and implemented. Approved by the Board.
29 May 2023	2.0	Policy reviewed and updated to reflect requirements as documented in 21-267MR ASIC calls on Australian CEOs to review whistleblower policies. Approved by the Board.
7 July 2025	3.0	Policy reviewed and updated in response to Whistleblower internal audit completed in September 2024. Approved by the Board
28 August 2026	4.0	Policy reviewed and updated to clarify statutory whistleblower protections, eligible recipient, the Executive Chair, confidentiality, detriment protections, investigation, Board oversight and tax whistleblower protections.