northscollective

WHISTLE-BLOWER POLICY

Norths Collective is committed to the highest standards of conduct and to a culture of good commercial practice and highly ethical behaviour. We are focused on detecting and eliminating misconduct and promoting and supporting a culture of honesty, integrity, compliance and sound corporate governance.

This policy covers all Norths Collective venues across the group.

OBJECTIVE

Respect, Excellence and Integrity are Norths Collective's key values and drive how we approach everything that we do. This whistle-blower policy is designed to give guidance so that honesty and integrity are maintained at all times at Norths Collective.

The objective of this policy is to make all eligible whistle-blowers (described within this policy) aware of their lawful rights to disclose any wrongdoing and to provide protection for those who disclose any such information. This policy describes how Norths Collective will support and protect the whistle-blower, prevent detriment, how to make a whistle-blower report, who you can report it to, how it will be actioned and investigated, and protections and support available.

This policy deals with issues relating to those employees (or others) who wish to raise concerns about whether Norths Collective or its employees have complied with applicable laws and other standards of behaviour, such as Norths Collective Code of Conduct. The objectives of this policy are to:

- encourage disclosure of a malpractice, misconduct or conflicts of interest;
- provide protection for employees who disclose allegations of malpractice, misconduct or conflicts of interest; and
- indicate when and how such disclosures will be investigated.

It includes information about protected whistle-blowing, whistle-blower safeguards, key processes and where to get help and more information.

This policy does not apply to general employment grievances and complaints by a person about their own employment or situation.

ELIGIBLE WHISTLE-BLOWERS / WHO THIS POLICY APPLIES TO

A whistle-blower is someone who reports reportable conduct under this policy. This policy applies to all eligible whistle-blowers, and those who are eligible for protection under this policy. The following people are eligible whistle-blowers:

- Current or former employee or Director of Norths Collective;
- Supplier to Norths Collective, as well as the supplier's staff;
- Volunteer staff; or

- Relative or dependent of a current or former director, employee, volunteer staff or supplier (including a dependent of the supplier's staff). A relative or dependent includes a spouse, parent, brother, sister, grandparent or grandchild.

HOW THIS POLICY WILL BE MADE AVAILABLE

This policy can be accessed several ways:

- Norths Collective website;
- Within Corporate Documents in Sage People; or by
- Requesting it from your direct manager, a Senior Manager or People & Culture.

WE ENCOURAGE YOU TO DO THE RIGHT THING

If you have a relationship with Norths Collective, and you see or suspect misconduct, we encourage you to report it.

We expect everyone who works at, for or with Norths Collective to comply with the law, our code of conduct and our policies and procedures. Doing the right thing includes speaking up for what is right, even when it is difficult.

This includes reporting anything you suspect is:

- A breach of a law or policy or other misconduct; or
- An irregularity that is or may be dangerous to people, the environment or the public generally.

We also expect you to protect anyone who you know is a whistle-blower. This includes keeping their identity confidential and making sure they are not subject to detrimental treatment.

REPORTABLE CONDUCT / WHAT SORT OF CONDUCT SHOULD I SPEAK UP ABOUT?

Before you make a whistle-blower report, please consider talking to your direct manager, an Executive Manager or People & Culture. We would much rather hear your concerns directly so we can act to resolve them right away.

Reportable conduct that can be the subject of a protected whistle-blower report is anything that a person has reasonable grounds to suspect misconduct or an improper state of affairs or circumstances, in relation to Norths Collective.

In the definition of "Reportable conduct", the Commonwealth laws include relevant provisions of the:

- Corporations Act 2001;
- ASIC Act 2001;
- Tax Administration Act 1953 as amended by the Treasury Laws Amendment (Enhancing Whistle-blower Protections) Act 2019;
- Competition and Consumer Act 2010 (cartel conduct);
- Income Tax Assessment Act 1936;
- AML/CTF laws; and
- Other Commonwealth law that is punishable by imprisonment of 12 months or more.

Some examples of Reportable conduct which may be the subject of your disclosure include:

- Breaching Commonwealth, State or Territory legislation, or local authority by-laws;
- Bribery and dishonesty;
- Fraud or corruption;
- Illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against Norths Collective assets/property);
- Discrimination, vilification, sexual harassment, harassment, bullying and victimization;
- Unethical behaviour;
- Other serious improper conduct (including gross mismanagement, serious and substantial waste of Norths Collective resources or repeated breaches of administrative procedures);
- Conduct that represents a danger to the public or financial system;
- Unsafe work-practices;
- Any other conduct which may cause financial or non-financial loss to Norths Collective or is detrimental to the interests or reputation of Norths Collective, or any of its employees; and
- Deliberate concealment of information tending to reveal any of the matters listed above.

If a person discloses information about possible wrongdoing, and the allegation is ultimately found to be incorrect (i.e. the club did not in fact engage in wrongdoing) the disclosure may still qualify for protection if the person has "reasonable grounds to suspect" that the information concerned wrongdoing.

However, a person who makes malicious or vexatious disclosures or disclosures which they know are false is unlikely to qualify for protection as a whistle-blower.

DISCLOSURES RELATING TO TAX

Disclosures about tax wrongdoing are treated differently to other disclosures. For example, the authorised recipients (described within this policy) are different depending on whether the disclosable matter relates to tax.

Tax disclosures refer to wrongdoing in relation to federal tax matters, such as tax avoidance or other breaches of tax legislation. Federal tax includes income tax (corporate tax), capital gains tax, Goods and Services Tax and Fringe Benefits Tax.

Taxes that are regulated by state legislation such as gaming tax, payroll tax and land tax must be treated as a non-tax matter for the purposes of whistle-blower rules.

For example:

- If an employee wishes to make a whistle-blower disclosure because they suspect that payroll tax or gaming tax are deliberately being underpaid, the employee should make the disclosure to an authorised recipient for non-tax matters (described within this policy) and not an authorised recipient for tax matters;
- Alternatively, if an employee wishes to make a whistle-blower disclosure because they suspect that corporate tax is deliberately being underpaid, the employee should make the disclosure to an authorised recipient for tax matters.

AUTHORISED RECIPIENTS

An Authorised Recipient a person who is authorised by law and/or Norths Collective to receive disclosures from whistle-blowers that may qualify for protection.

Authorised recipients for Non-tax matters

Any of the following bodies and people are authorised recipients. Therefore, disclosing information about wrongdoing will qualify the person for whistle-blower protections, as long as the other two criteria are met (the person is an eligible whistle-blower and the information is a disclosable matter):

- General Manager – Risk & Special Projects, General Manager - People & Culture or Chief Executive Officer;
- Your direct manager;
- A Director or Executive Manager of Norths Collective;
- Australian Securities and Investments Commission (ASIC); or
- Australian Prudential Regulation Authority (APRA).

Authorised recipients for Tax matters

The following bodies and people are authorised recipients for disclosures related to federal taxes:

- Your direct manager, General Manager – Risk & Special Projects, General Manager - People & Culture or Chief Executive Officer;
- Commissioner of Taxation;
- A Director or Executive Manager of Norths Collective;
- Registered tax agent or BAS agent who provides services to Norths Collective; or
- Any employee with tax-related responsibilities.

HOW NORTHS COLLECTIVE WILL SUPPORT AND PROTECT THE WHISTLE-BLOWER

Whistle-blower protections are those provided to whistle-blowers to enable them to come forward to report misconduct without fear of retribution or personal detriment.

This policy protects the whistle-blower against any reprisal, provided that the whistle-blower identifies himself or herself to Norths Collective, and the disclosure is:

- Submitted in good faith and without any malice or intentionally false allegations;
- Based on the whistle-blower's reasonable belief that the alleged conduct, or issue related to the alleged conduct constitutes, or may constitute, a material breach of a law or other standard of behaviour; and
- Does not result in a personal gain or advantage for the whistle-blower.

A whistle-blower who genuinely discloses an allegation or concern about compliance with laws or other standards of behaviour will be protected from an adverse action resulting from their allegations. These include dismissal, demotion, suspension, harassment or other forms of discrimination.

Subject to this policy, a whistle-blower is protected even if the allegation results in being incorrect or unsubstantiated. However, a person who is found to make malicious or vexatious disclosures or make false disclosures may be subject to disciplinary action.

Employees who participate, or assist in, an investigation will also be protected. Every effort will be made to protect the anonymity of the whistle-blower; however, there may be situations where anonymity cannot be guaranteed. In such situations, the whistle-blower will be informed.

Protections available to whistle-blowers

If a person discloses information which qualifies for whistle-blower protection, legal protections will apply to internal whistle-blowers (such as employees, volunteer staff and directors) as well as external whistle-blowers (such as suppliers or relatives of club staff). Norths Collective is legally obligated to ensure the following protections:

- identity protection (confidentiality);
- protection from detriment;
- compensation and other remedies; and
- protection from legal liability.

HOW NORTHS COLLECTIVE WILL PROTECT YOUR ANONYMITY AND IDENTITY (CONFIDENTIALITY)

By maintaining appropriate confidentiality, Norths Collective ensures that prospective whistle-blowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.

We will take all reasonable steps to protect the identity of the whistle-blower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. It is illegal for Norths Collective or any other person to identify a whistle-blower or to distribute information that is likely to lead to the whistle-blower being identified. Where necessary and as required legally, Norths Collective will take the following actions to protect a whistle-blower's confidentiality:

- Redact the whistle-blower's name, personal information and information which could lead to the identification of the whistle-blower, in any written material which describes the disclosure;
- The whistle-blower will always be referred to in a gender-neutral context;
- Where possible, Norths Collective or an authorised recipient, will contact the whistle-blower to establish how and when the whistle-blower discovered information about the wrongdoing; and
- Documents or information relating to the investigation will not be sent to a printer or email address that can be accessed by other staff.

Your whistle-blower report will automatically be treated anonymously unless you agree otherwise. If you do agree, your identity will be shared only for the purposes of reviewing and actioning the report. Where you report anonymously, information that may lead to your identification may need to be disclosed where it is reasonably necessary to the investigation.

Your identity may be disclosed if there is a threat to life or property or if Norths Collective has a legal obligation to do so, including to certain regulators or law enforcement agencies, or to enable Norths Collective to obtain legal advice about whistle-blower laws.

While it is your right to remain anonymous, requiring complete anonymity over your report may make it more difficult for us to investigate the issue. Letting us know who you are will enable us to actively monitor your wellbeing by offering you whistle-blower protection.

In appropriate cases, disclosure of the identity of the whistle-blower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure.

In the following instances, Norths Collective may lawfully disclose the identity of the whistle-blower:

- to ASIC, APRA or the Australian Federal Police;
- to a legal practitioner (to obtain legal assistance); and
- if the prospective whistle-blower consents.

Norths Collective or a person investigating the whistle-blower complaint may also disclose information about the complaint, which could lead to the person's identity being deciphered, in spite of the person's name being redacted and the investigator having taken all reasonable steps to prevent the whistle-blower's identification.

HOW NORTHS COLLECTIVE WILL PREVENT DETRIMENT

Norths Collective is committed to taking all reasonable steps to ensure that whistle-blowers are protected and supported. This protection applies to anyone providing information related to an investigation in accordance with this policy. Any detrimental treatment related to whistle-blowing should be reported to the General Manager – Risk & Special Projects or General Manager People & Culture.

You must never take or threaten detrimental conduct against someone who is a whistle-blower or is associated with a whistle-blower matter. Doing so will expose you to significant civil and criminal liability under the whistle-blower laws, and possible serious discipline under this policy. No whistle-blower will be subjected to detriment by Norths Collective if it is satisfied that a report made on reasonable grounds later turns out to be unsubstantiated.

Norths Collective will also take steps to prevent the whistle-blower from experiencing any detriment, including:

- With the whistle-blower's consent, moving the whistle-blower to another team or position;
- Following a whistle-blower complaint, Executive Managers and Directors who are privy to the complaint, may meet to assess the risk of detriment to the whistle-blower and take actions to mitigate that risk; or
- If detriment has already occurred, intervention will be made to protect the whistle-blower, such as taking disciplinary action against a person responsible for the detriment.

Any reprisal against a whistle-blower is a serious breach of this policy and may result in disciplinary action, including dismissal. The following types of detriment to a whistle-blower are unlawful and will not be tolerated:

- Terminating the whistle-blower's employment;
- Altering characteristics of the whistle-blower's employment, such as their position or duties without mutual consent;
- Discriminating, harassing or intimidating the whistle-blower;
- Damaging the whistle-blower's reputation, property or financial position; or
- Injuring or harming the whistle-blower (including psychological harm).

Norths Collective may take adverse action against a whistle-blower if the disclosure reveals that the whistle-blower engaged in misconduct.

If a disclosure qualifies for protection under the applicable legislation, the protection afforded to the discloser overrides any provision of their employment contract.

COMPENSATION AND OTHER REMEDIES

A whistle-blower is entitled to seek compensation and other relief through the courts if:

- They suffer detriment due to making the disclosure; and
- Norths Collective failed to prevent the detriment.

PROTECTION FROM LEGAL LIABILITY

A whistle-blower is protected from the following outcomes:

- Legal action being commenced against them, such as for breach of confidentiality or any other obligations in their employment contract; and
- Criminal prosecution, such as unlawfully releasing information.

NO REPRISALS

Any reprisal against a whistle-blower is a serious breach of this policy and may result in disciplinary action, including dismissal. This protection applies to anyone providing information related to an investigation in accordance with this policy.

Norths Collective will not take any adverse action against a whistle-blower if they have made a disclosure which meets the conditions within this policy, unless the whistle-blower is found to be a participant in any prohibited activities with respect to which the complaint is made.

If the whistle-blower was involved in the conduct that was the subject of the disclosure, the fact that the whistle-blower has made the disclosure may be considered when determining the severity of the disciplinary measures, if any, that may eventually be taken against the whistle-blower.

QUALIFYING FOR PROTECTION

You can feel confident to speak up for what is right. Serious penalties can apply to people who breach a whistle-blower's confidence or retaliate against whistle-blowers.

Corporations Act 2001 (Cth) and other legislation provides special protections to whistle-blowers who disclose wrongdoing related to an organisation. These protections prevent the organisation from subjecting the whistle-blower to detriment such as by dismissing, harassing, or damaging the reputation of the whistle-blower.

These legislative protections will apply to a whistle-blower if three criteria are satisfied:

- Person making the disclosure is an eligible whistle-blower; and
- Whistle-blower suspects that the information being disclosed concerns wrongdoing in relation to Norths Collective; and
- Information is disclosed to an authorised recipient.

Satisfying the three criteria above is one avenue for a prospective whistle-blower to qualify for protection. There are two other avenues to qualify for protection, as they may relate to Norths Collective:

- Disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the whistle-blower matter;
- Disclosure is an emergency disclosure, because it satisfies each of the below (this avenue does not apply to a tax-related matter):
  - the person has previously made a disclosure qualifying for protection;
  - a reasonable period of time has since passed;

- there is a risk to public health or safety if the information is not acted on immediately;
- the person notifies Norths Collective in writing that they intend to make an emergency disclosure; and
- the disclosure is made to a State, Territory or Commonwealth member of Parliament or a journalist.

WHAT WHISTLEBLOWING DOES NOT INCLUDE

This policy does not apply to:

- General personal work-related grievances and complaints by a person about their own employment or situation. If you are raising a personal employment matter, please talk to your direct manager or People & Culture. This could include:
  - an interpersonal conflict between you and another employee;
  - a decision about your engagement, transfer or promotion;
  - a decision about the terms and conditions of your engagement;
  - a decision to suspend or terminate your employment or to discipline you;
- Health and safety hazards and incidents must be reported to your manager within 24 hours; or
- For emergencies, call 000 immediately, then report to your direct manager or the General Manager – Risk & Special Projects or General Manager - People & Culture.

REPORTING A DISCLOSURE

A whistle-blower report is a statement made by a whistle-blower, provided in writing or orally, concerning a reportable conduct they suspect or have observed. Norths Collective has several channels for reporting wrongdoing. All whistle-blower reports will be promptly directed for review and action as follows:

Report relating to Norths Collective's:	**Directed to Norths Collective's Authorised Recipient:**
Directors	President
President	Finance, Audit and Governance Committee
Chief Executive Officer	President
Executives	Chief Executive Officer (Tony Mathew – 0408 488 156)
All others	Immediate Manager or Senior Manager or General Manager – Risk & Special Projects (Steven Wah – 02 9245 3005) or Chief Executive Officer (Tony Mathew – 0408 488 156) or General Manager - People & Culture (Tarryn Sheehy – 02 9245 3019)

In the first instance, any whistle-blower is encouraged to report that suspicion to his or her direct manager. If this is considered inappropriate, he or she should raise the concern with the General Manager – Risk & Special Projects,

Chief Executive Officer or General Manager - People & Culture. If it is deemed necessary, they may also raise the matter with any Director or Executive Manager of Norths Collective.by phone, email, or in writing.

All disclosures should provide specific, adequate and pertinent information such as dates, places, persons, witnesses, amounts and other relevant information, in order to allow for a reasonable investigation to be conducted. If the whistle-blower discloses his or her name, the person receiving the disclosure will acknowledge having received the disclosure and may initiate a follow-up meeting. However, if the disclosure is submitted on an anonymous basis, there will be no follow-up meeting regarding the disclosure and Norths Collective will be unable to communicate with the whistle-blower if more information is required, or if the matter is to be referred to external parties for further investigation.

All disclosures that are received will be dealt with on a confidential basis and whistle-blowers are encouraged to disclose their identities, to obtain the protection afforded to them by law.

Where an allegation of wrongdoing relates to Norths Collective's tax affairs, a person may qualify for protection by disclosing the allegation to other recipients such as the Commissioner of Taxation or a registered tax agent or BAS agent.

PROCEDURES FOLLOWING A DISCLOSURE

Once a disclosure has been received from a whistle-blower, Norths Collective's assigned Authorised Recipient will assess whether:

- The disclosure qualifies for protection; and
- A formal investigation of the alleged conduct is required.

Where investigation is required, an investigator will be appointed. Any investigation in relation to a disclosure will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

Any evidence gathered during an investigation, including any materials, documents or records, must be held securely by the investigator. During the investigation, the investigator will be provided access to all required relevant materials, documents, and records.

The Authorised Recipient cannot circulate your identity to other staff without your consent. For instance, if you lodge a whistle-blower complaint to your direct manager, your manager will not circulate your identity to a senior manager or authorised recipient without your consent. If you do not consent, your manager may circulate the complaint to a senior manager or authorised recipient in a way that maintains your confidentiality.

In conducting this assessment, Norths Collective may seek professional legal advice.

If a person makes a disclosure in good faith, and Norths Collective subsequently concludes that the disclosure does not qualify for protection, the Club may choose to protect the discloser's confidentiality, and protect the discloser from detriment, despite the absence of legislative protections.

INVESTIGATING A DISCLOSURE

Any investigation in relation to a disclosure will be conducted by an investigator, promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

The purpose of investigating the disclosure is to determine whether there is enough evidence to substantiate or refute the allegation. Accordingly, during the investigation, Norths Collective may request additional information from a whistle-blower, to obtain sufficient evidence to make this assessment.

Investigating a disclosure may also require Norths Collective to seek external technical, financial or legal assistance.

Where the disclosure is not made anonymously, Norths Collective will ensure that the whistle-blowers is kept informed of the outcomes of the investigation, subject to the considerations of privacy of those against whom the allegations are made.

During the investigation, the investigator will have access to all relevant materials, documents and records. Directors, officers, employees and agents of Norths Collective must cooperate fully with the investigator.

Following the investigation, a final report will be prepared recording the findings and other action taken. The report will be circulated to the Board and senior managers in accordance with Norths Collective's obligation to maintain the whistle-blower's confidentiality. In addition to protecting the whistle-blower's confidentiality, Norths Collective may also choose not to circulate the findings of the investigation to persons implicated in the wrongdoing.

Final reports relating to Norths Collective's Directors will be provided to the President or Finance, Audit and Governance Committee, as appropriate. Final reports relating to executive managers will be provided to the Chief Executive Officer and Finance, Audit and Governance Committee. Updates and final reports relating to all other matters will be provided to the Finance, Audit and Governance Committee unless the President or the Finance, Audit and Governance Committee directs otherwise.

TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

Norths Collective will:

- Take steps to ensure the fair treatment of individuals mentioned in a disclosure, including those individuals who are implicated in wrongdoing;
- Adhere to the principles of natural justice when taking any disciplinary action against persons implicated by a whistle-blower disclosure. This means that the implicated person will be advised about the substance of the disclosure prior to any actions being taken; and
- Take reasonable steps to protect the confidentiality of persons implicated in a whistle-blower disclosure.

For further information contact the General Manager – Risk & Special Projects or General Manager People & Culture.

COMMUNICATIONS TO THE WHISTLE-BLOWER

Reasonable efforts will be made to inform the whistle-blower of the outcome or conclusion of the investigation.

Norths Collective will ensure that, provided the disclosure was not made anonymously, the whistle-blower is kept informed of the outcomes of the investigation of his or her allegations, subject to the considerations of privacy of those against whom allegations are made.

WHAT HAPPENS IF I BREACH THIS POLICY?

Everyone in Norths Collective is encouraged to report any behaviour inconsistent with this policy, by immediately contacting their direct manager, the General Manager – Risk & Special Projects or General Manager People & Culture. It is your responsibility to understand and comply with this policy. Non-compliance is a serious matter and will likely result in disciplinary action.

Actual or threatened detrimental conduct related to whistle-blowing and confidentiality breaches is unlawful, is particularly serious and may result in dismissal. Significant civil and criminal penalties may apply, including significant fines and imprisonment. There may be civil remedies, including compensation for anyone suffering such detrimental treatment.

SOME ANSWERS TO FREQUENTLY ASKED QUESTIONS

- ***Can I make a whistle-blower report about Norths Collective directly to a regulator?***

  Yes, whistle-blowers can make protected reports to ASIC or other authorised Commonwealth authorities, provided the report is about a "disclosable matter".

- ***Can I consult a lawyer?***

  If you see a lawyer about the operation of whistle-blower laws, the information you tell them will qualify as a protected disclosure and legal professional privilege will also apply.

- ***Can I approach the media or an MP with my information?***

  Reports made to the media or a Parliamentarian only receive protection under the whistle-blower laws in the following very limited circumstances:

  - to make a protected "public interest" report, you must have already made a protected report to an eligible regulator (such as ASIC), waited at least 90 days, and not have reasonable grounds to believe that action is or has been taken. You must also have reasonable grounds to believe that making a further report would be in the public interest; and
  - to make an "emergency" report, you must have already made a protected report to an eligible regulator (such as ASIC) and you must have reasonable grounds to believe that the information in your report concerns a substantial and imminent danger to health or safety of one or more persons or to the natural environment.

  In either case, you must also notify the regulator in writing of your intent to make the further report. The further report can be made to a member of Parliament or a journalist who meets the legislative definitions of those terms. We recommend you seek legal advice before proposing to make a report to any journalist or Parliamentarian.

- ***Can I get immunity if I blow the whistle on something I was involved in?***

  If you make a whistle-blower report in accordance with this policy, you will be protected under the whistle-blower laws from a range of civil and criminal liability and contractual actions in relation to making the report.

  But by becoming a whistle-blower does not mean you are immune from the consequences of being involved in illegal activity or other improper conduct. Your protection may only extend to the consequences of making the report and not the activity itself. If you are unclear about the extent of your legal rights and protections, we encourage you to seek legal advice.

- ***I am being bullied. Can I make a whistle-blower report about it?***

  Generally, no. Personal work-related grievances are not whistle-blower matters and the reports will not receive protection under the policy or the law. Concerns about personal work matters are best raised directly with your manager or People & Culture, in accordance with the Norths Collective Complaint Handling Policy.

  An exception applies if you are alleging actual or threatened detriment in connection with your involvement in a whistle-blower matter, or if the complaint has significant implications for Norths Collective and meets the definition of reportable conduct.

- ***Will I get compensation?***

  Compensation may be awarded by a court, under whistle-blower laws, where there has been adverse action taken or threatened against someone because they are a whistle-blower. We encourage you to seek legal advice.

- ***What statutory protections apply?***

  Both the Corporations Act 2001 and the Taxation Administration Act 1953 provide special protections for eligible whistle-blowers that qualify for protection under each Act. Norths Collective is committed to ensuring these legislative protections are complied with, and this policy is designed to ensure those legislative protections are provided to whistle-blowers. The legislative protections for eligible whistle-blowers include the right to:

  - have their identity protected;
  - have information provided as part of the disclosure being handled appropriately;
  - be protected from civil, criminal or administrative liability for making the disclosure, and where information is provided in evidence against them;
  - be protected from detrimental treatment or any form of victimisation;
  - compensation and other remedies (including the right to litigation costs relief) for breach of the legislative protections; and
  - not disclose their identity before any court or tribunal.

  Under the Taxation Administration Act 1953, protection is also available for disclosures of misconduct or improper state of affairs in relation to tax, where the whistle-blower considers the information may assist the recipient to perform duties in relation to those tax affairs.

WHISTLE-BLOWER POLICY

FURTHER INFORMATION AND ADVICE

For further information, refer to other related policies or contact the General Manager – Risk & Special Projects or General Manager People & Culture.

DOCUMENT CONTROL

Policy name	Whistle-blower Policy
Approved by	Norths Collective Board
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