

WHISTLEBLOWER PROTECTION POLICY

1. Rationale

Villanova College is committed to the highest standards of conduct and ethical behaviour in all of its operations and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. This philosophy aligns with the College's Augustinian values of interiority, search for truth and community. It follows the belief of St Augustine that every person is called to the ideals of wisdom, spiritual truth and a commitment to the quality of community life.

The Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Taxation Administration Act) impose obligations on particular types of organisations, including companies such as Villanova College, to protect whistleblowers. Protection of whistleblowers is integral to fostering transparency, promoting integrity and detecting any misconduct in College operations.

The purpose of this policy is to outline principles and establish procedures to:

- meet the College's legal and regulatory obligations and to support the College's values;
- supplement the College's risk management and corporate governance framework;
- provide employees and other eligible whistleblowers who make a disclosure with protection, allowing them to come forward confidentially and anonymously and ensure that they are not victimised or subjected to any form of detrimental conduct;
- ensure disclosures are dealt with appropriately and on a timely basis;
- provide transparency around the College's framework for receiving, handling and investigating disclosures;
- help deter wrongdoing and encourage more disclosures by whistleblowers;
- ensure that the reputation, integrity and long-term sustainability of the College and its community are maintained.

2. Policy Statement

Villanova College will meet its obligations not to breach the confidentiality of the identity of whistleblowers and to protect them from detrimental conduct when they make disclosures about the company, its employees or officers.

3. Implementation

3.1 Scope of Policy

This policy is designed to deal with concerns and complaints about suspected conduct which is illegal, a breach of legislative responsibility, fraudulent, unethical or other serious misconduct or undesirable conduct.

It is not intended to replace other reporting structures in place at the College, except in situations where existing reporting systems have failed to process the issue, or it was

processed in an inappropriate, unfair or biased manner. These other reporting structures include those for child protection, dispute resolution, grievances, equal opportunity, discrimination, harassment or bullying.

3.2 Responsibilities and Roles

College Responsibilities

The College is a public company limited by guarantee registered under the Corporations Act. The College acknowledges that it has whistleblower responsibilities under the Corporations Act as it is a “regulated entity” within that Act. The College acknowledges that it also has whistleblower responsibilities under the Taxation Administration Act as it is an entity (“body corporate”) within that Act.

The College acknowledges its responsibility to have a whistleblower policy that sets out information about:

- the protections available to whistleblowers, under the Corporations Act and the Taxation Administration Act;
- the person/organisations to whom protected disclosures may be made, and how they can be made;
- how the College will support whistleblowers and protect them from detriment;
- how the College will investigate protected disclosures;
- how the College will ensure fair treatment of employees of the company who are mentioned in protected disclosures, or to whom such disclosures relate;
- how the policy is to be made available to officers and employees of the company; and
- any other matters prescribed by regulations under the Corporations Act

Employees Responsibilities

It is expected that employees of the College who become aware of actual cases or suspect on reasonable grounds, potential cases of a disclosable matter will make a disclosure under this policy to the College.

Roles

The College will appoint a Whistleblower Protection Officer who has the following roles:

- a role of contact point where employees can seek accurate and confidential advice or information, without making a disclosure, about the following: (i) how the College’s whistleblower policy works; (ii) what the policy covers; and (iii) how a disclosure might be handled.
- a role of protecting or safeguarding disclosers and ensuring the integrity of the reporting mechanism.
- a role of implementing and overseeing any updates to the policy.

The College may appoint, with the consent of the whistleblower, a Whistleblower Investigation Officer who has the role of assisting in the investigation of a disclosure and who is independent of the whistleblower protection officer.

The board of directors is responsible for the approval, oversight and monitoring of this policy and has the role of periodically reviewing and updating this policy.

3.3 Corporations Act Whistleblower Provisions

1. Conditions for Operation of Special Protections

A discloser qualifies for protection as a whistleblower under the Corporations Act if the following conditions are satisfied:

- (1). The discloser is an “eligible whistleblower” in relation to the College;
- (2). The discloser has made a disclosure of information:
 - (a) relating to a ‘disclosable matter’ directly to an ‘eligible recipient’ for the purposes of the Corporations Act or to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation; or
 - (b) 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; or
 - (c) that is an ‘emergency disclosure’ or ‘public interest disclosure’.

Condition 1: The discloser is an ‘eligible whistleblower’ in relation to the College.

‘Eligible whistleblower’ is defined widely in the Corporations Act and the definition appears in the definitions section of this policy.

Condition 2 (a): Disclosure of a ‘disclosable matter’ directly to an ‘eligible recipient’

(i) ‘Disclosable matters’ for the purposes of the Corporations Act

‘Disclosable matters’ qualify for protection under the Corporations Act and are covered by this whistleblower policy.

‘Disclosable matters’ involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the College. The term ‘misconduct’ is defined in the Corporations Act to include ‘fraud, negligence, default, breach of trust and breach of duty’.

‘Disclosable matters’ also involve information about the College, if the discloser has reasonable grounds to suspect that the information indicates the College (including its employees or officers) has engaged in conduct that:

- (a) constitutes an offence against, or a contravention of, a provision of any of the following:
 - (i) the Corporations Act;(ii) the Australian Securities and Investments Commission Act 2001;
 - (iii) the Banking Act 1959; (iv) the Financial Sector (Collection of Data) Act 2001;(v) the Insurance Act 1973;(vi) the Life Insurance Act 1995;(vii) the National Consumer Credit Protection Act 2009; (viii) the Superannuation Industry (Supervision) Act 1993;(ix) an instrument made under any of these Acts.

- (b) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (c) represents a danger to the public or the financial system; or
- (d) is prescribed by regulation.

'Disclosable matters' include conduct that may not involve a contravention of a particular law. For example, 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct in relation to the College but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to dishonest or unethical behaviour and practices, conduct that may cause harm, or conduct prohibited by the College's code of conduct.

'Disclosable matters' also includes information that indicates a significant risk to public safety even if it does not involve a breach of a particular law.

A discloser can still qualify for protection even if their disclosure turns out to be incorrect. A discloser's motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent them from qualifying for protection. This is due to the term 'reasonable grounds to suspect'.

Examples of disclosable matters include the following conduct:

- (a) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- (b) fraud, money laundering or misappropriation of funds;
- (c) offering or accepting a bribe;
- (d) financial irregularities;
- (e) failure to comply with, or breach of, legal or regulatory requirements; and
- (f) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.

Personal work-related grievances

Disclosures that are not about 'disclosable matters' do not qualify for protection under the Corporations Act and are not covered by this policy.

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the Corporations Act. Such disclosures may be protected under other legislation, such as the Fair Work Act 2009.

Personal work-related grievances are those that relate to the discloser's current or former employment and have, or tend to have, implications for the discloser personally, but do not:

- (a) have any other significant implications for the College; or
- (b) relate to any conduct, or alleged conduct, about a disclosable matter.

Examples of grievances that may be personal work-related grievances include:

- (a) an interpersonal conflict between the discloser and another employee; and
- (b) decisions that do not involve a breach of workplace laws:



- (i) about the engagement, transfer or promotion of the discloser;
- (ii) about the terms and conditions of engagement of the discloser; or
- (iii) to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

A disclosure about, or including, a personal work-related grievance still qualifies for protection if, for example, a personal work-related grievance includes information about misconduct, or the discloser suffers from or is threatened with detriment for making a disclosure.

(ii) 'Eligible recipient'

The role of an 'eligible recipient' is to receive disclosures that qualify for protection. A discloser needs to make a disclosure directly to an 'eligible recipient' to be able to qualify for protection as a whistleblower under the Corporations Act.

The College has appointed the College Principal (senior manager) as an 'eligible recipient' who has the primary role for receiving disclosures directly from disclosers. If allegations are made against the College Principal or a director of the College Board, then the Chair of the College Board (a director) also an 'eligible recipient' has a secondary role for receiving disclosures directly from disclosers.

A discloser can also make a disclosure directly to the College's external 'eligible recipient', not just its internal reporting points, and qualify for protection. The College's external 'eligible recipient' is its external auditor. i

It is important to note that under the Corporations Act, a discloser may also raise a disclosable matter with an "officer" or other "senior manager" of the College. For the purposes of this policy, the College requests that disclosure is made only to the College Principal (primary role), the Chair of the Villanova College Board (secondary role) or the College's external auditor (external 'eligible recipient'). This will ensure that a disclosure is received by an 'eligible recipient' who is adequately trained to manage the disclosure so that there is appropriate escalation and timely investigation.

A discloser qualifies for protection from the time they make their disclosure, regardless of whether the discloser or recipient recognises that the disclosure qualifies for protection.

Alternative Condition 2 (b): Disclosure by an 'eligible whistleblower' to a legal practitioner

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected even in the event the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter'.

Alternative Condition 2 (c): Public interest disclosures and emergency disclosures by an 'eligible whistleblower'

Disclosures can be made to a journalist or parliamentarian under circumstances of a public interest disclosure or an emergency disclosure and qualify for protection.

2. Special protections under the Corporations Act

These protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act. The protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

The special protections given by the Corporations Act are:

1. the whistleblower is immune from any civil, criminal or administrative legal liability (including disciplinary action) for making the disclosure;
2. no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the disclosure;
3. unless the court is satisfied that the whistleblower instituted proceedings vexatiously or has otherwise acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a disclosure;
4. anyone who engages in conduct that causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a disclosure has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
5. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
6. where a disclosure to ASIC or APRA qualifies for protection or a disclosure is protected as a public interest disclosure or an emergency disclosure, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty except where the proceedings are concerned with whether the information is false;
7. a person receiving a disclosure, directly or indirectly, that qualifies for protection commits an offence if they disclose the whistleblower's identity or information that is likely to lead to the identification of the whistleblower, without the whistleblower's consent, to anyone except ASIC, APRA, the Australian Federal Police ("AFP") or a lawyer for the purpose of obtaining legal advice or representation in relation to the disclosure.

3.4 Taxation Administration Act Whistleblower Provisions

1. Conditions for Operation of Special Protections

A discloser qualifies for protection as a whistleblower under the Taxation Administration Act if the following conditions are satisfied:

- (1) the discloser is an 'eligible whistleblower' in relation to the College;
- (2) the discloser has made a disclosure of information to:
 - (a) an 'eligible recipient' for the purposes of the Taxation Administration Act;
 - (b) the Commissioner of Taxation; or



(c) a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Taxation Administration Act.

(3)(a) if the disclosure is made to an 'eligible recipient', the whistleblower:

i. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the College or an associate of the College; (disclosable matters) and

ii. considers that the information may assist the 'eligible recipient' to perform functions or duties in relation to the tax affairs of the College or an associate of the College; and

(3)(b) if the disclosure is made to the Commissioner of Taxation, the eligible whistleblower considers that the information may assist the Commissioner to perform functions or duties under a taxation law in relation to the College or an associate of the College.

Condition 1: The discloser is an 'eligible whistleblower' in relation to the College.

'Eligible whistleblower' is defined widely in the Corporations Act and the definition appears in the definitions section of this policy.

Condition 2 (a): Disclosure to an 'eligible recipient'

A discloser needs to make a disclosure directly to an 'eligible recipient' to be able to qualify for protection as a whistleblower under the Taxation Administration Act.

The College has appointed the College Principal (senior manager) as an 'eligible recipient' who has the primary role for receiving disclosures directly from disclosers. If allegations are made against the College Principal or a director of the College Board, then the Chair of the Villanova College Board (a director) also an 'eligible recipient' has a secondary role for receiving disclosures directly from disclosers.

A discloser can also make a disclosure directly to the College's external 'eligible recipient', not just its internal reporting points, and qualify for protection. The College's external 'eligible recipient' is its external auditor. i

It is important to note that under the Corporations Act, a discloser may also raise a disclosable matter with a director or company secretary or senior manager of the College. For the purposes of this policy, the College requests that disclosure is made only to the College Principal (primary role), the Chair of the Villanova College Board (secondary role) or the College's external auditor (external 'eligible recipient'). This will ensure that a disclosure is received by an 'eligible recipient' who is adequately trained to manage the disclosure so that there is appropriate escalation and timely investigation.

Condition (3)(a): 'Disclosable matters' for the purposes of the Taxation Administration Act.

'Disclosable matters' involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the College.



'Disclosable matters' may include details of breaches or suspected breaches of the tax law and/or misconduct in relation to the College's tax affairs including non-compliance with tax laws or tax avoidance behaviour.

Special Protections under the Taxation Administration Act

The special protections given by the Taxation Administration Act are the same as the special protections 1-5 given under the Corporations Act. Additional special protections given by the Taxation Administration Act are:

6. where a disclosure to the Commissioner of Taxation qualifies for protection, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;

7. the person receiving the report commits an offence if they disclose the whistleblower's identity or information that is likely to lead to the identification of the whistleblower, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

4. Definitions

The terms defined in this clause have the following meaning in this policy including the Whistleblower Protection Procedures unless the context indicates otherwise:

Associate: For the purposes of the Corporations Act, the term 'associate' of the College refers to a director or company secretary of the College because the College is a body corporate.

Detriment or detrimental conduct includes dismissal; injury or harm to an employee or other person; demotion; discrimination; harassment or intimidation; damage to a person's property, reputation, business or financial position or any other damage to a person. It does not include conduct relating to managing a discloser's unsatisfactory work performance, if the action is in line with the College's performance management framework.

Disclosable Matter is information to which the whistleblower protections apply.

Eligible recipient in relation to the College means an individual who is a:

- (a) an officer or senior manager of the College; (for the purposes of the Corporations Act only)
- (b) a director or company secretary or senior manager of the College;(for the purposes of the Tax Administration Act only);
- (c) a person authorised by the College to receive disclosures that may qualify for protection;
- (d) an auditor (or a member of that audit team);
- (e) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act or the Taxation Administration Act;
- (f) an actuary of the College; ii (for the purposes of the Corporations Act only);
- (g) a registered tax agent or Business Activity Statement ("BAS") agent who provides tax or BAS services to the College; iii (for the purposes of the Tax Administration Act only);

(h) any other employee or officer of the College who has functions or duties relating to the tax affairs of the College (for the purposes of the Tax Administration Act only).

Eligible whistleblower in relation to the College means an individual who is or has been:

- (a) an officer or employee of the College;
- (b) a supplier of goods or services to the College (whether paid or unpaid), including their employees;
- (c) an individual who is an associate of the College;
- (d) a relative, dependant or spouse of an individual in paragraphs (a) to (c) above.

'Emergency Disclosure' is the disclosure of information to a journalist or parliamentarian, where:

- (a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) 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;
- (c) before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made) that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make an emergency disclosure; and
- (d) 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.

Employee means all persons employed by the College.

Principal means the Principal or the nominee of the Principal.

'Public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make a public interest disclosure.

Tax affairs means affairs relating to all taxes imposed by or under, or assessed or collected under, all laws administered by the Commissioner of Taxation. This includes, for example, income taxes (including capital gains tax), the Goods and Services Tax and the Fringe Benefits Tax.

Whistleblower refers to a discloser who has made a disclosure that qualifies for protection under the Corporations Act or the Taxation Administration Act.



Whistleblower Investigation Officer is the person who may be appointed by the College to assist in the investigation of a disclosure and who is independent of the whistleblower protection officer.

Whistleblower Protection Officer means the College Compliance Officer or other nominee of the Principal.

WHISTLEBLOWER PROTECTION PROCEDURES

1. Disclosure Process

(1) Disclosure to eligible recipients

An employee or other 'eligible whistleblower' who complies with the conditions for the operation of special protections under the Corporations Act or the Taxation Administration Act is encouraged to raise concerns by contacting the College Principal (senior manager) in writing. If allegations are made against the Villanova College Principal or a director of the College Board, then the Chair of the Villanova College Board (a director) should be informed in writing.

A disclosure may be made anonymously and/or confidentially, securely and outside of business hours.

Disclosures not involving allegations against the Principal are to be posted to Villanova College PO Box 1166 Coorparoo DC Qld 4151 marked to the "Attention of the Principal of Villanova College. (Confidential)"

Disclosures involving allegations against the Principal or a director are to be posted to Villanova College PO Box 1166 Coorparoo DC Qld 4151 marked to the "Attention of the Chair of the Villanova College Board of Directors. (Confidential)."

A discloser can also make a disclosure directly to the College's external 'eligible recipient', not just its internal reporting points, and qualify for protection. The College's external 'eligible recipient' is its external auditor. Reports are to be posted to Bentleys Brisbane (Audit) Pty Ltd, Level 9, 123 Albert St, Brisbane City QLD 4000, marked to the "Attention of the Audit Director- Lead Partner. (Confidential)".

Where a discloser makes a disclosure directly to the College's external auditor, the external auditor will, with the consent of the discloser, provide the details of a disclosure to the College Principal (senior manager) or if allegations are made against the College Principal or a director of the College Board, then the Chair of the College Board (a director), who will set the investigation process in motion.

(2) Abuse of the disclosure process

The College encourages the reporting of any instances of suspected misconduct or undesirable conduct involving the College's operations.

Persons making disclosures under the confidential disclosure process must have objectively reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances in relation to the College or a related body corporate.

The disclosure process is not intended to encourage individuals to make deliberate false disclosures, or frivolous or vexatious disclosures, or to disguise personal or professional grievances as disclosures qualifying for protection. Disclosers who make these kinds of disclosures will not be able to access the whistleblower protections under the Corporations Act

or the Taxation Administration Act. Additionally, these kinds of disclosures could damage the College's reputation and the reputation of individuals who are mentioned in the disclosures.

2. Investigation Procedures Relating to Disclosable Matters

(1) How the College investigates a disclosure

The College acknowledges the need for its investigation process and the timeframe for the process to be transparent.

When the College receives a disclosure, it needs to assess whether: (a) it falls within the College's policy; and (b) a formal, in-depth investigation is possible and required.

The College acknowledges the limitations of its investigation process. The College may not be able to undertake an investigation if it is not able to contact the discloser such as where a disclosure is made anonymously, and the discloser has refused or omitted to provide a means of contacting the College.

If an investigation is possible and is required, the College will need to determine: (a) the nature and scope of the investigation; (b) the person(s) within and/or outside the College that should lead the investigation; (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and (d) the timeframe for the investigation.

The College will investigate all disclosures as soon as practicable after the matter has been reported. The Principal or the Chair of the College Board may, with the consent of the whistleblower, appoint a person to assist in the investigation of a report. (Whistleblower Investigation Officer) The College will engage an external investigator if required such as where the Principal or the Chair of the College Board decides that the allegations are of a very serious nature or that additional specialist skills or expertise are necessary.

The investigator will follow best practice in investigations. The investigation will be thorough, objective, fair and independent, while preserving the confidentiality of the investigation. To ensure fairness and independence, the investigator will be independent of the whistleblower, the individuals who are the subject of the disclosure, and the department or business unit involved. The investigation will be conducted in a manner that is reasonable and appropriate having regard to the nature of the disclosable matter and the circumstances.

The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.

The investigation will normally include the following steps although the process may vary depending on the nature of the disclosure:

1. Full details of the allegations obtained in writing;
2. Person against whom allegations are made is informed in writing;
3. Involvement of external parties such as ASIC considered by the Principal or Chair of the College Board as appropriate;
4. Allegations fully investigated;
5. The Principal or Chair of the College Board decides on any action to be taken.

While an investigation is in progress, only personnel who are directly involved in handling and

investigating a disclosure will be made aware of a whistleblowers' identity or information that is likely to lead to the identification of the whistleblower. However, the College can disclose the information contained in a disclosure without the whistleblower's consent if:

- (a) the information does not include the whistleblower's identity;
- (b) the entity has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

If these conditions are met the investigator may be able to disclose the fact and substance of the report to external persons involved in the investigation process, other College personnel and even the person who is the subject of the report.

Disclosures can be made anonymously and still be protected under the Corporations Act.

Where a disclosure comes from an email address from which the person's identity cannot be determined, and the discloser does not identify themselves in the email, it should be treated as an anonymous disclosure.

A discloser may choose to adopt a pseudonym for the purposes of their disclosure, and not use their true name. This may be appropriate in circumstances where the discloser's identity is known to their supervisor, the internal reporting point or whistleblower protection officer, but the discloser prefers not to disclose their identity to others.

Where a disclosure is made anonymously, the College will conduct the investigation and its enquiries based on the information provided to it.

A whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A whistleblower can refuse to answer questions that they feel could reveal their identity during follow-up conversations.

(2) How the College keeps a discloser informed

In general, if the discloser can be contacted (including through anonymous channels), a disclosure will be acknowledged within a reasonable period after it is received. Additionally, the College will contact the discloser to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

The College will provide a whistleblower with updates at various stages, for example, when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised. While an investigation is in progress a whistleblower will receive an update at least every three months in writing by email or by post. At the end of the investigation, where appropriate, the College will provide feedback to the whistleblower regarding the investigation's outcome or findings subject to considerations of the privacy of those against whom allegations are made.

(3) How the investigation findings will be documented and reported internally

The College will ensure appropriate records and documentation for each step in the investigation process, including the findings, are kept.



The Principal or the Chair of directors will report to the Board of Directors as to the findings or outcome of any investigation relating to a disclosure by a whistleblower to enable the board to address any risk or other issues at the College. The report must not disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower, unless the whistleblower consents to the disclosure.

(4) How an investigation may be reviewed

If not satisfied with the College's investigation, a whistleblower may lodge a complaint with a regulator, such as ASIC or APRA.

(5) How the College ensures fair treatment of individuals mentioned in a disclosure

The College will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure in the following ways:

- (a) disclosures will be handled confidentially, when it is practical and appropriate, in the circumstances;
- (b) an employee who is the subject of a disclosure will be advised about:
 - (i) the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness, and prior to any actions being taken, for example, if the disclosure is to be the subject of an investigation or if the disclosure is serious and needs to be referred to ASIC, APRA or the Federal Police; and
 - (ii) the outcome of the investigation (but they will not be provided with a copy of the investigation report).

3. Protection of Whistleblowers

Villanova College is committed to ensuring that whistleblowers are treated fairly and do not suffer detriment and to ensuring confidentiality in respect of all matters raised under this policy.

(1) Protection against detrimental conduct

All disclosers are assured that in making a disclosure they will not be personally disadvantaged by detrimental conduct.

The College will protect disclosers from detriment in the following ways:

The College's Whistleblower Protection Officer will provide assurance to a discloser that the College is committed to protecting disclosers from detrimental conduct and will explain the procedures the College has in place for protecting disclosers from detrimental conduct.

The College will assess the risk of detriment against a discloser as soon as possible after receiving a disclosure. Any Investigations Officer appointed will assess this risk.

The College will take any specific action required to protect a whistleblower from the risk of detriment where this is possible. For example, the College could allow the whistleblower to perform their duties from another location or reassign or relocate other staff involved in the disclosable matter.



The College will make available to whistleblowers support services such as counselling or other professional services.

The College will provide strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation.

Any whistleblower who believes that they have been personally disadvantaged by detrimental conduct may make a complaint to a regulator, such as ASIC or APRA, for investigation. A whistleblower may also lodge a complaint with the Investigations Officer. The Investigations Officer's findings on this issue will be provided to the Principal or Chair of the College Board as appropriate.

(2) Protection of identity and confidentiality

The College's Whistleblower Protection Officer will provide assurance to a discloser that the College is committed to protecting the confidentiality of their identity and will explain the procedures the College has in place for ensuring confidentiality.

If a person makes a disclosure of alleged or suspected wrongdoing under this policy, the College will protect that person's identity from disclosure.

Subject to compliance with legal requirements, the College will not disclose the person's identity as a whistleblower or information likely to reveal that person's identity unless one of the following exceptions applies:

- the whistleblower making the report consents to the disclosure;
- the concern is reported to ASIC, APRA, the Tax Commissioner or the Australian Federal Police ("AFP"); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation;
- the disclosure is required or authorised by law.

The College can disclose the information contained in a disclosure without the whistleblower's consent if:

- (a) the information does not include the whistleblower's identity;
- (b) the entity has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

Any whistleblower who believes that there has been a breach of confidentiality may lodge a complaint to a regulator, such as ASIC or APRA, for investigation. A discloser may also lodge a written complaint to the Principal or Chair of the College Board as appropriate.

(3) Protection of files and records

The College will take reasonable precautions to store any electronic or written documents relating to a disclosure or created from an investigation securely and to permit access only by those directly involved in managing and investigating the disclosure. Communications and

documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff.

4. Monitoring and Training

The Principal will notify the College's board of directors immediately if a disclosure relates to serious or material misconduct.

The Principal will report to the board of directors at each board meeting as to the existence and status of any whistleblower reports to enable the board to address any risk or other issues at the College. These reports must not disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower, unless the whistleblower consents to the disclosure. The principal will also provide appropriate reporting on the implementation and operation of the policy.

The College will monitor and review these procedures regularly to assess their effectiveness in encouraging the reporting of disclosable matters, protection of whistleblowers, and investigation of reports.

Education and training about the procedures involved under this policy will be provided to those involved in managing or investigating disclosures. The College community will also be kept informed in relation to this policy and the protections and procedures contained therein.

5. Availability of Policy to Officers and Employees of College

The College will ensure that this policy is made available to its officers and employees by taking the following steps:

- (a) make the policy accessible via the College's external website and intranet;
- (b) hold staff briefing sessions when appropriate; and
- (c) incorporate the policy in employee induction information packs.

Specifically, the College will provide its auditor, an officer of the company and an external 'eligible recipient', with a copy of this policy and draw its attention to the request of the College to notify the College, subject to the consent of the whistleblower, when a disclosure is made to the auditor under the disclosure process.

6. Review

This policy and the whistleblower protection procedures cannot be amended without the approval of the board of directors. This policy and the procedures are to be reviewed after 3 years or earlier to take account of any changes to relevant legislation or regulations, changes to the College's operations and practices and to make sure it meets best practice standards and remains appropriate to the changing environment.

Review Date: November 2022.

Endorsement: This policy was approved and endorsed by the Villanova College Board on 20 November, 2019.

References



- i. Villanova College's external auditor can be found in its Annual Financial Report and as at 20 November 2019 was Bentleys Brisbane (Audit) Pty Ltd Level 9, 123 Albert St, Brisbane City QLD 4000.*
- ii Villanova College does not have an actuary.*
- iii Villanova College does not use one registered tax agent. It has used various tax advisors in the past.*