

Policy Title	Whistleblower Policy
<p>Purpose</p>	<p>CIC is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.</p> <p>“Whistleblowing” refers to the act of raising concerns about suspected unethical, illegal, fraudulent or undesirable conduct within our business and CIC is committed to provide protections and measures so that those individuals who make a report may do so confidentially and without fear of reprisal, intimidation or disadvantage.</p> <p>This policy will be made available to officers and employees of CIC via the CIC intranet and on the CIC website.</p>
<p>Scope</p>	<p>This policy applies to all staff, including directors and officers of CIC.</p>
<p>Policy Principles</p>	<p>1. Introduction</p> <p>1.1. This policy relates to the reporting of suspected illegal, unethical, corrupt, fraudulent or undesirable conduct or any breach of CIC’s Code of Conduct.</p> <p>1.2. CIC’s employees, directors and officers who have reasonable grounds to suspect that potential misconduct has occurred within CIC should make a report. Others who may disclose a reportable conduct include former CIC employees, contractors, suppliers (including employees of suppliers), associates, agents, and relatives of such individuals described above. CIC will consider disciplinary action, which may include termination of employment or service engagement if any employee or contractor has caused detriment to another because they have or wish to make a disclosure in accordance with this policy.</p> <p>2. Reportable Conduct</p> <p>2.1. Whistleblowers may make a report under this policy if there is a reasonable ground to suspect a CIC Director, officer, employee, contractor, supplier, agent or any other person with business dealings with CIC has engaged in conduct (Reportable Conduct) which:</p> <ol style="list-style-type: none"> a. is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Anti-Corruption, Bribery and Fraud Prevention Policy; b. is an illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law); c. is unethical or in breach of CIC’s policies (such as breaches of privacy or confidentiality, dishonestly altering company records or data, obtaining unauthorised or inappropriate personal benefit, adopting questionable accounting practices or wilfully breaching Staff Code of Conduct, Student Code of Conduct or other policies or procedures); d. is potentially damaging to CIC, its employees or a third party; such as unsafe work practices, environmental damage, health risks or abuse of CIC resources or property; e. may cause financial loss to CIC or damage its reputation or be otherwise detrimental to CIC’s interest; or

- f. involves any other kind of potential misconduct or an improper state of affairs or circumstances or which attracts ‘whistleblower’ protection under the laws of Australia.
- 2.2. Potential misconduct under the scope of Reportable Conduct generally does not include personal work-related grievances.
- 2.3. Reports must be based on reasonable grounds that the information disclosed is true.
- 2.4. There will not be negative consequences if the information turns out to be incorrect, but the whistleblower must not lodge a report based on information they know is inaccurate and misleading.
- 2.5. Wilfully making a false report is considered a serious matter and may result in disciplinary action.

3. Personal Work-related Grievances

- 3.1. Personal work-related grievances are **not** within the scope of this policy and should be raised with the relevant Direct Managers, HR Officer, or the Chief Executive Officer (CEO) in line with the Staff Grievance Policy.
- 3.2. Personal work-related grievances are issues in relation to employment with CIC that have personal implications. Examples of personal work-related grievances include:
 - a. Conflict(s) with another employee;
 - b. Decision(s) relating to employment status or condition; or
 - c. Decision(s) relating to the termination employment.

4. Reporting

- 4.1. For the purpose of this policy and to ensure escalation and timely investigation, reports may be lodged to any one of the following Protected Disclosure Officers if the whistleblower become aware of any issue or behaviour which is considered to be Reportable Conduct:

Dr Peter Cartwright, Chief Executive Officer	peter.cartwright@cic.vic.edu.au
Gerald Ng, Executive Director, Governance and Quality Assurance	gerald.ng@cic.vic.edu.au
Michael Edelstein, Senior Vice President Finance	michael.edelstein@educoglobal.com
Sin May Leong, Senior Vice President Human Resources	sinmay.leong@educoglobal.com

- 4.2. Reports may also be posted to c/- Level 7, 108 Lonsdale Street, Melbourne VIC 3000, Australia (marked to the attention of one of the Protected Disclosure Officers).
- 4.3. While it is CIC’s preference that the whistleblower raise reports with the Protected Disclosure Officers, it is important to note that under the Corporations Act 2001 (Cth) (Corporations Act), the whistleblower may also raise the matter with an “officer” or “senior manager” of the company. These are defined in the Corporations Act as “a director, or a senior manager in the company who makes, or participates in making decisions that affect the whole

or a substantial part of the business of the company, or who has the capacity to affect significantly the company's financial standing".

5. Anonymous Reports

- 5.1. Anonymous reports are acceptable under this policy if the whistleblower does not wish to disclose their identity. However, anonymous reports have limitations that may inhibit finding a resolution.
- 5.2. Proper and appropriate investigations cannot occur due to an inability to gather additional information and this impacts the company's ability to report back on progress and the outcome. As a result, CIC cannot guarantee anonymity in all cases.
- 5.3. Anonymous reports will be handled consistent with the law and reporting requirements, and the identity of the individual making the claim will be kept confidential to the extent practicable and permitted by law.

6. Investigation

- 6.1. All reports received under this policy will be treated seriously and sensitively. CIC will investigate all matters reported under this policy as soon as practicable after the report has been received.
- 6.2. The Protected Disclosure Officer may investigate the matter directly or may appoint an internal or external Investigation Officer as appropriate, subject to the approval of the CEO.
- 6.3. The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances surrounding the matter.
- 6.4. In general, as soon as practicable upon receipt of the report, the Protected Disclosure Officer or an Investigation Officer will contact the whistleblower to discuss the investigation process including who may be contacted or other such matters as are relevant to the investigation.
- 6.5. When a report is submitted anonymously, CIC will conduct the investigation and its enquiries based on the information provided to it. Unless there are confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegations at an appropriate time and will be given a chance to respond to the allegations made against them.
- 6.6. Where CIC considers it appropriate to do so, CIC will provide feedback to the whistleblower regarding the progress of the investigation and/or the outcome, subject to considerations of the privacy of those against whom allegations are made.
- 6.7. Where an investigation substantiates a breach of CIC's Staff Code of Conduct, or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, final written warning, terminating or suspending the employment or engagement of the individual(s) involved in the Reportable Conduct. If the investigation finds that there has been a suspected or actual unlawful act, CIC may refer the matter to the relevant legal authority.

7. Protection of Whistleblowers

- 7.1. CIC is committed to protecting and respecting the rights of persons who make reports, ensuring confidentiality in respect of all matters raised under this policy

and ensuring those who make a report are treated fairly and do not suffer a detriment.

7.2. Protection of identity and confidentiality

- a. Subject to compliance with legal requirements, upon receiving a report under this policy, CIC will only share the person’s identity as a whistleblower or information which is likely to reveal their identity if:
 - i. Consent is given by the person making the report;
 - ii. the allegation or concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner or the Australian Federal Police; or
 - iii. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

7.3. Protection against detrimental conduct

- a. CIC is committed to ensuring confidentiality and that those who make a report are treated fairly and do not suffer detriment. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.
- b. If a whistleblower is subjected to detrimental treatment as a result of making a report under this policy, the whistleblower should inform a Protected Disclosure Officer or a senior manager immediately, or raise it in accordance with Section 4 of this policy.

7.4. Protection of files and records

- a. All files and records created from an investigation will be retained securely.
- b. Unauthorised release of information to someone not involved in the investigation (other than the senior managers or directors who need to know to take appropriate action, or for corporate governance reasons) without consent as a whistleblower will be a breach of this policy.
- c. Whistleblowers are assured that unauthorised release of information in breach of this policy will be regarded seriously and will be dealt with under CIC’s disciplinary procedures.
- d. The Corporations Act also gives special protection to disclosures about breaches of the Act, provided certain conditions are met. Refer to Appendix A for further details.
- e. The Taxation Administration Act 1953 (Cth) also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met. Refer to Appendix B for further details.

8. Duties of employees in relation to reportable conduct

- 8.1. CIC expects that all employees and contractors who become aware of actual, suspected or potential cases of Reportable Conduct will make a report under this policy or under other applicable company policies.

9. Group reporting procedures

- 9.1. The Executive Director, Governance & Quality Assurance will report on the number and type of whistleblower incident reports received biannually to the CEO.
- 9.2. These reports will be made on a “no names” basis, maintaining the confidentiality of matters raised under this policy.

	<p>9.3. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.</p> <p>9.4. The CEO will provide the Board of Directors with immediate visibility of any disclosure of a serious nature.</p>
Related Documents	<p>Anti-corruption, Bribery and Fraud Prevention Policy</p> <p>Staff Code of Conduct Policy</p> <p>Staff Grievance Policy</p>
For Administrative Use Only	
Responsible Officer	Chief Executive Officer
Contact Officer/s	<p>Chief Executive Officer</p> <p>Executive Director, Governance and Quality Assurance</p>
Approved by	Board of Directors
Approved Date	December 2019
Review Date	December 2021
Definitions	See CIC Glossary of Terms and Acronyms

Version History		
Version No.	Approval Date	Amendment/s
1.	December 2019	<p>First iteration</p> <ul style="list-style-type: none"> Approved by Board of Directors
2.	February 2020	<p>Minor amendment</p> <ul style="list-style-type: none"> Added reporting address Approved by Chief Executive Officer
3.	April 2021	<p>Minor amendment</p> <ul style="list-style-type: none"> Update clause 4.1 to replace David McGown with Michael Edelstein as a Protected Disclosure Officer Approved by Chief Executive Officer

Appendix A – Special protections provided under the Corporations Act¹

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to CIC (if the following conditions are satisfied):

- (a) the whistleblower is or has been:
 - (i) an officer or employee of CIC;
 - (ii) an individual who supplies goods or services to CIC or an employee of a person who supplies goods or services to CIC;
 - (iii) an individual who is an associate of CIC; or
 - (iv) a relative, dependent or dependent of the spouse of an individual referred to in (i) to (iii) above;

- (b) the report is made to:
 - (i) a Protected Disclosure Officer;
 - (ii) an officer or senior manager of CIC;
 - (iii) CIC's external auditor (or a member of that audit team);
 - (iv) ASIC;
 - (v) APRA; or
 - (vi) 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;

- (c) the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to CIC. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system. Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of CIC to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interest of the corporation or failure of a director to give notice of any material personal interest in any matter relating to the affairs of the company.

- (d) The protections given by the Corporations Act when these conditions are met are:
 - (i) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;

¹ See Part 9.4AAA of the Corporations Act 2001 (Cth)



- (ii) no contractual or other remedies may be enforced, and no contractual or other right may be exercised against the whistleblower for making the report;
- (iii) in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty²;
- (iv) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report 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;
- (v) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (vi) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC, APRA or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

² Such as where the disclosure has been to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure.

Appendix B – Special protections provided under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by CIC or misconduct in relation to CIC's tax affairs if the following conditions are satisfied:

- (a) the whistleblower is or has been:
 - (i) an officer or employee of CIC;
 - (ii) an individual who supplies goods or services to CIC or an employee of a person who supplies goods or services to CIC
 - (iii) an individual who is an associate of CIC; or
 - (iv) a spouse, child, dependent or dependent of the spouse of any individual referred to in (i) to (iii) above;

- (b) the report is made to:
 - (i) a Protected Disclosure Officer;
 - (ii) a director, secretary or senior manager of CIC;
 - (iii) any CIC external auditor (or a member of that audit team);
 - (iv) a registered tax agent or BAS agent who provides tax or BAS services to CIC;
 - (v) any other employee or officer of CIC who has functions or duties relating to tax affairs of the company e.g. an internal accountant;
 - (vi) the Commissioner of Taxation; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act;

- (c) if the report is made to a CIC 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 CIC; and
 - (ii) considers that the information may assist the CIC recipient to perform functions or duties in relation to the tax affairs of CIC; and

- (d) if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the CIC recipient to perform functions or duties in relation to the tax affairs of CIC.

The protections given by the Taxation Administration Act when these conditions are met are:

- (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;

- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised against the whistleblower for making the report;
- (c) where the disclosure was made to the Commissioner of Taxation, 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;
- (d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- (e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report 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;
- (f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, 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.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to the Commissioner of Taxation or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.