

Whistleblower Policy

Policy Owner:	The Chief Executive Officer is responsible for the review and currency of this policy.
Endorsement:	Endorsed by the Executive Leadership Group on 24/03/2026
Board Approval:	Adopted by the Board of Directors at a meeting of the Board on 31/03/2026 This policy is valid from the date of Board approval and remains in force, as amended from time to time, until such time as formally revoked by resolution at a meeting of the Board of Directors.
Next Review Due:	February 2029

1. Purpose

The purpose of this Policy is to:

- a) encourage Workers to report an issue if they genuinely believe a person or persons have or are engaging in misconduct.
- b) demonstrate MASP's commitment to a fair workplace and outline the process for managing matters of misconduct.
- c) protect individuals, who in good faith, report misconduct which they reasonably believe to be corrupt, illegal or unethical on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.
- d) assist in ensuring that matters of misconduct and/or unethical behaviour are identified and dealt with appropriately.

Mallee Accommodation & Support Program (MASP) strives to operate with a culture of ethical and appropriate corporate behaviour in all our business activities. This includes ensuring MASP acts with integrity, honestly and in accordance with good governance principles.

This purpose is supported by:

- a) ensuring MASP has sound procedures to allow all Workers and their families to identify and report genuine concerns about suspected illegal conduct or any improper state of affairs pertaining to MASP, without fear of reprisal; and
- b) ensuring all Workers are aware of the protections available under this policy and Whistleblower Laws.

2. Scope

This policy applies to all employees, directors, contractors, suppliers, students, volunteers and consultants. For the purpose of this policy, these people are represented by the term “Workers”.

Although they are under no obligation to do so, any associated, family member or dependent of any person in the above groups of people may also make a whistleblower disclosure. If they do choose to make a disclosure in line with this policy, MASP will extend to them the relevant rights and protections under this policy.

This policy is not intended to create any contractually binding obligation on MASP and does not form part of any contract of employment or other contract for engagements with MASP.

3. Policy Statement

MASP is committed to creating and maintaining an open working environment in which Workers are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct.

The Board of MASP recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include a mechanism whereby Workers can report their concerns freely and without fear of reprisal or intimidation. The Whistleblower Policy provides a mechanism and encourages the reporting of such conduct.

Unethical, unlawful or undesirable conduct is referred to in this Policy as ‘misconduct’. Misconduct and other terminology used in the Policy are defined in Section 24.

MASP does not offer rewards or incentives to whistleblowers/disclosers.

4. Types of Disclosures protected by Whistleblower Laws

A disclosure is protected by Whistleblower Laws if:

- a) the disclosure relates to Protected Matters as identified in Section 5.
- b) the information is disclosed by a Discloser identified in Section 8; and
- c) the disclosure is made to one of the persons identified in section 9 or section 10 of this policy (provided the pre-requisites in section 10 have been satisfied).

All three of the above conditions must be satisfied for a disclosure to be protected by Whistleblower Laws.

5. Protected Matters

The types of disclosure which are protected are those where the Discloser has reasonable grounds to suspect that the information disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to MASP or its related bodies corporate.

These types of Protected Matters would include concerns that MASP, its related bodies corporate or employees or officers of MASP have engaged in conduct that:

- a) constitutes a contravention of the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), the *Superannuation Industry (Supervision) Act 1993* (Cth), the *Banking Act 1959* (Cth), or any insurance or life insurance statutes.
- b) constitutes an offence against a law of the Commonwealth which is punishable by imprisonment for 12 months or more; and/or
- c) represents a danger to the public or the financial system.

6. What are *NOT* Protected Matters

While everybody is encouraged to speak up and report any concerns to MASP, not all types of conduct are intended to be covered by this Policy or by the protections under the *Corporations Act 2001* (Cth). This Policy does not apply to complaints by service users or clients about a service, actions that fall under the Reportable Conduct Scheme as outlined in MASP's Reportable Conduct Scheme Policy POL034 or personal work-related grievances, unless the grievance includes victimisation due to whistleblowing. Those matters are dealt with under other policies.

A personal work-related grievance relates to information where:

- a) the information concerns a grievance in relation to the Discloser's employment or former employment which has implications for the Discloser personally; and
- b) the information does not have significant implications for MASP that do not relate to the Discloser; and
- c) the information does not concern conduct or alleged conduct referred to in the three examples cited at section 5 above.

Examples of personal work-related grievances include interpersonal conflicts between the Discloser and other employees, decisions regarding engaging, transferring or promoting a Discloser and decisions to discipline a Discloser or suspend or terminate the engagement of a Discloser.

7. What information do I need to make a Disclosure?

To make a Disclosure you must know of or have reasonable grounds to suspect the misconduct.

For a Disclosure to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important therefore that you provide as much information as possible. This includes any known details about the events underlying the report such as the:

- a) Date.
- b) Time.
- c) Location.
- d) Name of person(s) involved.
- e) Possible witnesses to the events; and
- f) Evidence of the events (eg documents, emails)

In your Disclosure, include any steps you may have already taken to report the matter elsewhere or to resolve the concern.

8. Who can make Disclosures about Protected Matters?

A Whistleblower is a person who, whether anonymously or not, attempts to report misconduct or dishonest or illegal activity that is alleged to have occurred in connection with MASP, and wishes to avail themselves of protection against reprisal for having made the disclosure. A Whistleblower may be a current or former Worker with MASP.

Each of the following persons may make a protected disclosure:

- a) MASP employees and officers as well as their relatives and dependants.
- b) Suppliers of goods or services to MASP.
- c) Employees of suppliers of goods or services to MASP; and
- d) The Company related bodies corporate (and their directors/secretaries).

There is no requirement for a Discloser to identify themselves to be protected by Whistleblower Laws. That is, protected disclosures may be made anonymously. While MASP encourages you to identify yourself when making a disclosure, you may opt to report your concerns anonymously such as by adopting a pseudonym.

If you have a personal interest in the matter you have raised, you must disclose this at the outset.

9. Who can a Protected Matter be Disclosed to?

In order to be protected by Whistleblower Laws, the disclosure of a Protected Matter must be made to:

- a) the Australian Securities & Investment Commission (ASIC), the Australian Prudential Regulation Authority (APRA), or another Commonwealth regulatory body prescribed in legislation.
- b) a legal practitioner for the purpose of obtaining legal advice or representation in relation to Whistleblower Laws.
- c) a member of the Executive Leadership Group (ELG) of MASP or its related bodies corporate.
- d) an auditor or member of an audit team conducting an audit on MASP, or its related bodies corporate.
- e) a company officer or senior manager of MASP or its related bodies corporate; and/or
- f) MASP's Whistleblowing Officer.

10. Disclosures to Politicians and Journalists

A disclosure of a Protected Matter to a member of State or Federal Parliament or a journalist will be protected by Whistleblower Laws **only** if it qualifies for the public interest requirements or emergency requirements outlined below.

It is important that you understand the criteria for making a public interest or emergency disclosure and you may wish to consult an independent legal adviser before making a public interest or emergency disclosure.

11. Public Interest Disclosures

A disclosure of Protected Matters to a member of State or Federal parliament or journalist will be protected by Whistleblower Laws if **all** the following requirements are satisfied.

- a) the Discloser has previously made a disclosure of the information pursuant to this policy.
- b) at least 90 days have passed since the previous disclosure was made.
- c) the Discloser does not have reasonable grounds to believe that action is being or has been taken to address the previous disclosure.
- d) the Discloser has reasonable grounds to believe that making a further disclosure of the information to a member of Parliament or journalist would be in the public interest.
- e) the Discloser has given MASP written notification that identifies the previous disclosure and states that the Discloser intends to make a public interest disclosure; and
- f) the extent of information disclosed is no greater than is necessary to inform the member of parliament or journalist of the relevant misconduct or improper state of affairs.

12. Emergency Disclosures

A disclosure of Protected Matters to a member of State or Federal Parliament or journalist will be protected by Whistleblower Laws if **all** the following requirements are satisfied:

- a) the Discloser has previously made a disclosure of the information pursuant to this policy.
- b) the Discloser has reasonable grounds to believe that the information concerns a substantial and immediate danger to the health or safety of one or more persons or to the natural environment.
- c) the Discloser has given MASP written notice that identifies the previous disclosure and states that the Discloser intends to make an emergency disclosure; and
- d) the extent of information disclosed is no greater than is necessary to inform the member of parliament or journalist of the substantial and immediate danger.

13. How will MASP ensure confidentiality?

Where a disclosure is protected by Whistleblower Laws, the Laws prohibit persons from disclosing the identity of a Discloser or disclosing information that is likely to lead to the identification of a Discloser.

Persons may only disclose the identity of a Discloser with the Discloser's consent or to ASIC, APRA, the Australian Federal Police (AFP) or a legal practitioner for the purpose of obtaining legal advice about the Whistleblower Laws.

Persons may also disclose the existence of the Protected Matters (without disclosing the identity of the Discloser) to the extent necessary for the matters to be investigated, provided all reasonable steps are taken to reduce the risk that the Discloser's identity can be discovered.

A Discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. MASP will do all it can to protect confidentiality.

If you feel that your confidentiality has been breached, you can lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation. MASP may also take disciplinary action against individuals that breach the confidentiality of a Discloser, including summary dismissal.

Any breach of these confidentiality protections attracts significant fines for both individuals and companies.

14. How will a disclosure be handled?

MASP will acknowledge receipt of a Disclosure within five working days, and where an investigation is required, endeavour to complete a preliminary assessment or decision to investigate within 30 working days (or provide updates if longer).

The Whistleblowing Officer may alternatively:

- a) appoint an appropriately qualified and impartial person or entity to investigate the relevant matters; or
- b) refer Protected Matters directly to ASIC, APRA or the AFP.

Whilst every investigation process will differ according to the relevant circumstances, the Whistleblowing Officer will ordinarily ensure that appropriate enquiries are made to determine whether:

- a) the allegations are substantiated; and
- b) responsive action needs to be taken in order to address any established misconduct or other improper state of affairs.

MASP will endeavour to provide the Discloser with regular updates.

You may be asked to provide further information during the investigation. MASP may not be able to investigate a disclosure if it is unable to contact the Discloser.

MASP will handle and investigate Protected Matters in accordance with this Policy.

15. Immunity for Discloser

If a Discloser makes a disclosure protected by Whistleblower Laws, the Discloser cannot be subject to any civil or criminal liability for making the disclosure and cannot be subject to any contractual breach or other civil claim on the basis of the disclosure.

No contract of employment or contract for services can be terminated on the basis that a protected disclosure constitutes a breach of contract.

MASP will treat all disclosures seriously and protect Workers who raise concerns in good faith. However, appropriate disciplinary action will be taken in accordance with MASP's Performance Management, Counselling & Discipline Policy against any employee or volunteer who is found to have made a disclosure maliciously, that they know to be untrue, or without reasonable grounds for believing the information supplied was accurate. This may result in dismissal.

16. Victimisation Prohibited

Whistleblower Laws prohibit any person or company from:

- a) engaging in any conduct that causes detriment to any person because that person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws; or
- b) carrying out any threats to cause detriment to any person (whether express or implied threats) because that person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws.

Where a person or company engages in breaches of these protections, significant fines apply and persons who are adversely affected may obtain compensation orders from a Court in relation to any detriment caused.

Persons who have their contracts terminated in contravention of these protections may also have their contracts reinstated by a Court.

17. Protection

If you have reasonable grounds to suspect misconduct, even if it turns out your concerns are mistaken, MASP will support and protect you and anyone else assisting in the investigation.

You may have legal rights under the Corporations Act that protect you if you speak up about serious wrongdoing. These protections mean that you can take legal action if someone treats you badly because of your report, and the person who mistreats you could face civil or criminal penalties.

MASP will not tolerate any detriment inflicted on you because you or somebody else has made, or might make, a disclosure about Protected Matters. Examples of a detriment include:

- a) retaliation, dismissal, suspension, demotion, or termination of your role.
- b) bullying, harassment, threats or intimidation.
- c) discrimination, subject to current or future bias, or derogatory treatment.
- d) harm or injury.
- e) damage or threats to your property, business, financial position or reputation.
- f) revealing your identity as a Whistleblower without your consent or contrary to law; or
- g) threatening to carry out any of the above actions.

This protection applies regardless of whether any concerns raised in a report are found to be true, provided you are acting honestly and ethically and made the report on reasonable grounds.

This protection also applies to individuals conducting, assisting or participating in an investigation. You will also be entitled to the protection if you make a report of Protected Matters to an external body under this Policy.

If you believe you have suffered a detriment in violation of this Policy, we encourage you to report this immediately to the Whistleblowing Protection Officer, Manager People & Culture or an external body under this Policy. Your concerns of being disadvantaged will be treated as a report of Protected Matters in line with this Policy.

18. False reports or disclosures

Protected Disclosures must be made on reasonable grounds. Anyone who knowingly makes a false report/disclosure of Protected Matters may be subject to disciplinary action, including dismissal.

The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

19. Investigations

MASP will refer Protected Matters to its Whistleblowing Officer for investigation to determine whether misconduct or some other improper state of affairs exists.

The Whistleblowing Officer will investigate the relevant matters in a manner compliant with the confidentiality obligations outlined in section 13 of this policy.

20. Breaches of this Policy

It is important employees understand that non-compliance with this policy may result in disciplinary action up to and including termination of employment.

Independent contractors and other non-employees found to have breached this policy may result in action up to and including the termination of their contract with MASP.

21. Monitoring and assurance

This Policy will be made available to all Workers via MASP's public website. To ensure effective protection under this Policy, the People & Culture team will monitor and review this Policy in accordance with the review schedule.

MASP provides employees (and their immediate family members) with access to an Employee Assistance Program (EAP). EAPs provide free, confidential, short-term support services by qualified professionals.

22. Training

MASP will provide all employees with training on their rights and responsibilities under Whistleblower Laws.

MASP will also provide all employees responsible for receiving disclosers about Protected Matters with training on their obligations and responsibilities.

23. Roles and responsibilities

Role	Responsibility
Chief Executive Officer	Review and updating this, Policy.
Board of Directors	Review and approval of this Policy.
All MASP Staff	- Must adhere to this policy at all times. - Provide respectful, inclusive, and accessible services.
Whistleblowing Officer	Receipt and investigation of Disclosers
Senior Managers	Receipt of Disclosers

24. Definitions

MASP	Mallee Accommodation and Support Program Ltd.
Discloser(s)	Refer to the persons eligible to make a disclosure protected by Whistleblower Laws.
Employee	A person employed by Mallee Accommodation and Support Program Ltd.
Protected Disclosure	Refers to the types of matters outlined in section 5, which are protected by Whistleblower Laws and the terms of this policy.
Whistleblower Laws	Referring to the protections contained within Part 9.4AAA of the Corporations Act 2001 (Cth)
Whistleblowing Officer	Director of Corporate Performance
Worker(s)	All MASP employees, directors, contractors, suppliers, students, volunteers and consultants.
Protected Matters	Refers to the types of matters outlined in this Policy, which are protected by Whistleblower Laws.
Misconduct	Refers to matter which should be reported under this Policy, whether actual or suspect and include: - Dishonest, fraudulent, corrupt or unlawful conduct or practices. - Misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting or financial reporting practices.
Improper state of affairs	Refers to serious corporate or public sector wrongdoing that may not be an explicit breach of law but indicates

	systemic issues or unethical behaviour that regulators should be aware of.
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25. Related Documents

This policy is implemented in conjunction with the following related documents:

Policies	• Anti-bullying, Discrimination and Sexual Harassment Policy • Child Safe Policy • Code of Conduct Policy • Complaints Management Policy • Privacy & Confidentiality Policy • Employee Assistance Program (EAP) Policy • Fraud Detection & Prevention Policy • Human Rights Policy • Occupational Health & Safety Policy • Orientation & Probation Policy • Performance Management, Counselling & Discipline Policy • Reportable Conduct Scheme Policy • Staff Grievances Policy • Workplace Equal Opportunity Policy • Alcohol and Other Drugs Policy
Procedures	• Staff Grievances Procedure
Instructions and Guidelines	• Nil
Forms and Templates	• Nil

26. Legislation and other References

Related Legislative Acts and other sources of Authority	• Corporations Act 2001 (Cth) • Fair Work Act 2009 (Cth) • Fair Work Regulations 2009 (Cth) • Public Interest Disclosure Act 2013 (Cth) • Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth) • Insurance Act 1973 (Cth) • Life Insurance Act 1995 (Cth) • Superannuation Industry (Supervision) Act 1993 (Cth) • Taxation Administration Act 1953 (Cth) • Australian Securities and Investments Commission Act 2001 (Cth) • Banking Act 1959 (Cth)
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Related Standards, Guidelines, and other References	• Nil
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