

Purpose

This Whistleblower Procedure outlines the process for whistleblowing at Cancer Council Queensland (**CCQ**) and how CCQ will assess, investigate, and manage whistleblower disclosures in accordance with its legal and regulatory obligations, including under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (together, the **Whistleblower Laws**).

This Whistleblower Procedure is intended to support, and should be read in conjunction with, CCQ's Whistleblower Policy, which can be found on the CCQ website and at the following link: <https://cancerqld.org.au/about-us/contact-us/>.

Scope

This Whistleblower Procedure applies to all disclosures made in accordance with the Whistleblower Policy.

Terms not otherwise defined in this Whistleblower Procedure will have the meaning given in the Whistleblower Policy.

Process for Reporting a Concern

Internal Recipient

Whistleblower Reports can be made to CCQ's Directors, Chief Executive Officer or other members of the Executive Team) (**Internal Recipients**). Alternatively, Whistleblower Reports can be made through CCQ's Online Whistleblower portal, which can be accessed via the CCQ website.

One of CCQ's Internal Recipients will be designated as the Whistleblower Officer.

The Whistleblower Officer will generally not be any person who is named in the relevant Whistleblower Report.

The Whistleblower Officer is primarily responsible for:

- Receiving Whistleblower Reports;
- Ensuring compliance with legal requirements relating to Whistleblower Reports, including protecting the Whistleblower's identity, handling Whistleblower Reports confidentiality and ensuring that Whistleblowers are protected from detrimental treatment and victimisation (**Detriment**);
- Determining whether a disclosure qualifies for statutory whistleblower protection; and
- Coordinating investigations and reporting outcomes to the CEO, Audit and Risk Management Committee (**ARMC**) and/or the Board.

External Recipients

Whistleblower Reports can also be made to External Recipients (as outlined in the Whistleblower Policy).

If a concern is in the 'Public Interest' (**Public Interest Disclosure**) or relates to an imminent danger to health, safety or the environment (**Emergency Disclosure**), it can be reported to a journalist or parliamentarian and qualify for protection, provided that:

- If a Public Interest Disclosure —
 - the concern was disclosed to ASIC or APRA or a body prescribed by regulation at least 90 days ago;
 - the individual has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
 - before making the disclosure to the journalist or parliamentarian, the individual has provided written notice to the relevant body that they intend to make a public interest disclosure, and that notice contains sufficient information to enable the relevant body to identify the previous disclosure; and
 - the information disclosed provides no more detail than necessary to inform the recipient of the misconduct or improper state of affairs or circumstances.
- If an Emergency Disclosure —
 - the concern was previously disclosed to ASIC or APRA or a body prescribed by regulation;
 - the individual 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;
 - before making the disclosure to the journalist or parliamentarian, the individual has provided written notice to the relevant body that they intend to make an emergency disclosure, and that notice contains sufficient information to enable the relevant body to identify the previous disclosure; and
 - the information disclosed provides no more detail than necessary to inform the recipient of the substantial and imminent danger.

It is important for a person who wishes to make a public interest disclosure to understand the criteria for making a public interest or emergency disclosure. We recommend seeking independent legal advice before doing so.

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 Whistleblower Laws are protected (even if the legal practitioner concludes that a disclosure does not relate to Reportable Conduct).

Requested Information for Disclosure

CCQ requests that the individual provides as much information as possible about their concern, including giving names, dates and places, where possible, and the reason why they are particularly concerned about the situation. Although the individual is not expected to prove the truth of any allegation they make, they will need to demonstrate that there are reasonable grounds for their concern.

Receipt of Disclosure via Online Portal

When an individual submits a disclosure through CCQ's secure online portal, the portal automatically:

- Generates a unique reference number;
- Creates a secure mailbox for ongoing communication; and
- Sends an alert to the Whistleblower Officer.

When an individual submits a disclosure directly to an Internal Recipient, the Internal Recipient must submit the disclosure through the online portal to trigger notification to the Whistleblower Officer.

Acknowledgement of Disclosure

Within 2–5 business days of receipt of the Whistleblower Report, the Whistleblower Officer will, through the online portal's messaging function:

- Acknowledge receipt of the disclosure; and
- Provide the individual who submitted the report with:
 - Confirmation the disclosure has been received;
 - An outline of next steps;
 - Information on protections and confidentiality that may be available; and
 - Expected timeframes (where possible).

Initial Assessment

The Whistleblower Officer must conduct a preliminary assessment to determine whether the disclosure is a valid Whistleblower Report, and will consider matters including whether:

- the individual making the disclosure is an Eligible Person (a **Whistleblower**);
- the disclosure relates to Reportable Conduct;
- the report appears credible;
- there is sufficient information available or potentially accessible to form a reasonable basis for investigation; and
- a formal investigation is required.

Examples of Reportable Conduct include disclosures relating to:

- theft, criminal damage against property, dealing in or use of illicit drugs;
- fraud, money laundering or misappropriation of funds; or
- offering or accepting a bribe.

If the initial assessment determines that an investigation isn't required, the Whistleblower Officer will inform the discloser of that determination. The Whistleblower Officer may also (if applicable) direct the discloser to make the disclosure instead via the Feedback portal on the CCQ website or refer the discloser to CCQ's Grievance Guideline.

Investigation

If the initial assessment determines that the disclosure qualifies as a Whistleblower Report, and it is appropriate to do so, the Whistleblower Officer will coordinate an internal investigation and/or appoint an external investigator if required.

The process of a formal investigation will depend on the nature of the disclosure but may involve document review, witness interviews, putting allegations to respondents and making findings on the balance of probabilities. The objective of the investigation will be to determine whether there is enough evidence to substantiate or refute the matters reported. An investigation must be conducted in accordance with procedural fairness.

The timeframe of an investigation will depend on the complexity of the allegations and the availability of documentary and witness evidence. CCQ will endeavour to have investigations completed within a reasonable time.

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

Confidentiality and Anonymity

All concerns reported will be treated in confidence.

If an individual reports a concern that is protected under the Whistleblower Laws, the individual's identity and any other information that could identify the individual will not be disclosed unless:

- the individual provides their consent;
- the concern is reported to an authority (e.g. ASIC or the Australian Federal Police); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If a Whistleblower elects to remain anonymous, CCQ will take steps to protect their anonymity, including by ensuring that:

- all paper and electronic documents and other materials relating to Whistleblower Reports are stored securely (e.g. in a locked filing cabinet or in accordance with the CCQ Information Technology Security Management Guideline);
- information relating to a Whistleblower Report, including the identity of a Whistleblower, can only be accessed by those directly involved in managing and investigating the Whistleblower Report; and
- each person who is involved in handling and investigating a Whistleblower Report is reminded about the confidentiality requirements and that an unauthorised disclosure of a Whistleblower's identity may constitute a criminal offence.

Protection from Detriment or Victimisation

All reasonable steps will be taken by CCQ to ensure that all Whistleblowers are supported and will not be subject to Detriment.

Examples of conduct that cause Detriment include:

- dismissal of an employee;
- alteration of an employee's position or duties to their disadvantage;
- harassment or intimidation of the person;
- harm or injury to the person; or
- any other damage to a person.

The steps that CCQ will take to protect Whistleblowers from Detriment will vary depending on the facts and circumstances, but may include:

- providing the Whistleblower with details of support services, including CCQ's Employee Assistance Program;
- allowing the Whistleblower to make modifications to the way they perform their work duties (e.g. allowing them to perform their work duties at another location); or
- providing strategies to help the Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the Whistleblower Report or its investigation.

If a Whistleblower is concerned that they have suffered any Detriment because of having made a Whistleblower Report, they are encouraged to contact the Whistleblower Officer and provide details of what has happened.

Whistleblowers may also wish to seek independent legal advice or contact regulatory bodies such as ASIC if they believe they have experienced any Detriment. If CCQ fails to take reasonable precautions and exercise due diligence to prevent Detriment, and such person

suffers loss, damage or injury as a result, then such person may be entitled to apply to a court for compensation.

CCQ will not tolerate any retaliatory action or threats of retaliatory action against a Whistleblower, or against a Whistleblower's colleagues, employer (if a contractor, consultant or supplier) or relatives. Any such retaliatory action or victimisation in reprisal for a Whistleblower Report will be treated as serious misconduct and will result in disciplinary action, which may include dismissal. In some circumstance, Detriment can be illegal.

A Whistleblower protected by Whistleblower Laws cannot be subject to any civil, criminal or administrative liability for raising the concern and no contractual or other remedy may be enforced or right exercised against them because of their report. If a concern is raised with ASIC or the Commissioner of Taxation (or any other prescribed regulator) or it is an emergency disclosure, the information cannot be admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for a penalty to be imposed other than those concerning the falsity of the information.

Ongoing Communication via Portal

If an investigation is commenced, the Whistleblower Officer will, where appropriate, provide periodic updates on the status to the Whistleblower via the online portal mailbox. The Whistleblower may request additional information or clarification through the online portal as required. Information provided to Whistleblowers will be subject to confidentiality, legal obligations, and fairness considerations.

Investigation Findings and Outcome

Investigation findings and recommendations will be documented in a confidential report and may include outcomes that are substantiated, partially substantiated, not substantiated or inconclusive.

Decision and Approval

Findings and recommendations will be reported to the Board and CEO where appropriate. All Whistleblower Reports involving fraud will also be reported to the ARMC Committee.

If CCQ makes a decision under this Whistleblower Procedure to which the *Human Rights Act 2019* (Qld) (**Human Rights Act**) applies, CCQ will ensure that its decision:

- is compatible with the human rights protected by the Human Rights Act, and
- is made in accordance with its obligations under the Human Rights Act.

Notification to Whistleblower

The Whistleblower is to be notified via the portal of the outcome of the investigation. Confidentiality, legal obligations and fairness considerations may limit the level of detail provided.

Associated CCQ Documents

- Whistleblower Policy
- Workplace Policy
- Grievance Procedure
- Code of Conduct
- Risk Management Policy
- Risk Management Framework

References

- *Public Interest Disclosure Act 2013 (Cth)*
- *Corporations Act 2001 (Cth)*
- *Treasury Laws Amendment (Whistleblowers) Bill 2017 (Cth)*
- *Taxation Administration Act 1953 (Cth)*
- *Public Interest Disclosure Act 2010 (Qld)*
- Whistleblowing at Your Not-For-Profit, A Leader's Guide:
<https://www.ourcommunity.com.au/files/whistleblowingbook.pdf>
- *Human Rights Act 2019 (Qld)*

Human Services Quality Standards Indicators

- HSQS Indicators 1.1, 1.7, 4.3, 5.1, 5.2, 5.3 and 6.5

Revision History

This Whistleblower Procedure may change from time to time, and does not form part of any contract of employment or any other agreement between CCQ and another party.

Version	Date	Author	Description of Changes
1	5/11/2019	Samantha Lennox	New document
1a	19/12/2019	Samantha Lennox	New ASIC guidance – minor amendments
1b	4/2/2020	Samantha Lennox	Clarification on reopening investigations and making external complaints
1c	26/2/2020	Samantha Lennox	Minor amendments
1d	1/6/2020	Samantha Lennox	Minor amendments
2	20/5/2021	Samantha Lennox	<ul style="list-style-type: none">• External individuals added as potential whistleblowers.• Clarification re reporting to external bodies.• Reference to the Human Rights Act added.
3	01/12/2022	Samantha Lennox	BDOSecure additions and reporting line change
3a	3/02/2023	Samantha Lennox	Minor edit to clarify that Whistleblower Form is submitted to BDOSecure.
4	7/11/2023	Samantha Lennox	Minor edit to clarify Whistleblower internal and external reporting option.
5	TBC	Senior Manager, Risk & Compliance	Update and replacement of existing Whistleblower Procedure to align with new Whistleblower Policy.

Date approved: TBC

Sponsor: Chief Financial Officer

Version: 5

Contact: Senior Manager, Risk and Compliance

Next review date: TBC

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