

Whistleblower Policy

People & Culture - Policy

RSL Queensland

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1 Purpose

At RSL Queensland we are committed to an ethical corporate culture observing the highest standards of fair dealing, honesty, and integrity in our business activities.

This Whistleblower Policy forms an important part of our commitment to these objectives by explaining how you can report concerns, the protections and support which may be available to you, how your concerns will be investigated and other information that may be helpful to you in reporting concerns.

2 Scope

This Policy, and the protections as a whistleblower under the Corporations Act, apply to a person who:

- has disclosed information about a Disclosable Matter to an Eligible Recipient;
- has made a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- has made an Emergency Disclosure or Public Interest Disclosure.

This Policy, and the protections as a whistleblower under the Corporations Act, do not apply to personal work-related grievances (see section 9).

Disclosures about matters not covered by this policy may be protected under other legislation such as the *Fair Work Act 2009* (Cth).

3 Definitions

For this policy and related policy documents, the following definitions apply:

TERM	DEFINITION
ACNC	means the Australian Charities and Not-for-Profit Commission.
Corporations Act	means the *Corporations Act 2001* (Cth).
Detrimental Conduct	has the meaning in section 12.2.
Disclosable Matter	has the meaning in section 6.
Eligible Recipient	has the meaning in section 10.
Emergency Disclosure	has the meaning in section 11.2.
Public Interest Disclosure	has the meaning in section 11.1.
Taxation Administration Act	means the *Taxation Administration Act 1953* (Cth).

Whistleblower	has the meaning in section 5.
RSL Queensland	For the purpose of this Policy, this only refers to Whistleblower disclosures relating to RSL Queensland State Branch.

4 Policy statement

This Policy forms part of the framework for the identification, reporting and investigation of unacceptable behaviour in our business, which, in the absence of a safe and secure means for disclosure, may otherwise not be detected.

It is designed to:

- ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- encourage disclosure of misconduct (including fraud, negligence, default, breach of trust or a breach of duty), or an improper state of affairs of RSL Queensland, for example, misappropriation of assets, corruption or bribery, improper accounting, misuse of confidential or proprietary information, acts against the interest of the organisation, law or public policy;
- promote a healthy and safe workplace;
- investigate disclosures appropriately and on a timely basis;
- demonstrate RSL Queensland values;
- support RSL Queensland's sustainability and reputation;
- reinforce RSL Queensland's commitment to meeting its legal and regulatory obligations including under The Whistleblower Protection Scheme in the Corporations Act and the Taxation Administration Act; and
- align with the ACNC corporate governance principles.

RSL Queensland encourages the reporting of suspected or actual wrongdoing and fosters a culture of feeling safe to speak up. Before making a disclosure under this Policy, you should consider if it is more appropriate to report the matter to your manager, your manager's manager or via the usual internal support channels such as the People and Culture Team, or the Legal Services Team. In many cases reporting via these usual channels may lead to the concern being satisfactorily addressed and appropriate support being made available to the discloser.

Whistleblowing reports may be made where:

- the usual internal channels are not appropriate;
- you have concerns about victimisation/reprisals; or
- you prefer to make a report anonymously.

5 Who is a Whistleblower?

A Whistleblower can be an individual person who is or has been:

- an employee, officer, contractor or consultant of RSL Queensland;

- a supplier of goods or services to RSL Queensland and their employees, contractors, consultants, officeholders;
- an associate of RSL Queensland;
- a volunteer of RSL Queensland; or
- a relative, dependent or spouse of an individual listed in this section.

6 What is a Disclosable Matter?

A disclosure qualifies for protection under the Corporations Act and this Policy, if the discloser has reasonable grounds to suspect the information (**Disclosable Matter**):

- concerns misconduct (which may include the examples listed below), or an improper state of affairs or circumstances in relation to RSL Queensland, Mates4Mates, or an officer or employee; or
- indicates RSL Queensland, Mates4Mates or one of their officers or employees has engaged in conduct which:

    a. constitutes an offence against the Corporations Act, or other prescribed financial services legislation;

    b. constitutes an offence against other Commonwealth legislation punishable by imprisonment for 12 months or more;

    c. represents a danger to the public or the financial system; or

    d. is prescribed by regulation.

Examples of Disclosable Matters include:

- theft, dealing in or the use of illicit drugs, violence or threat to use violence, criminal damage to property;
- fraud, money laundering, misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- danger to the public or RSL Queensland workers;
- failure to comply with the law or other regulatory requirements;
- engaging in detrimental conduct against a Whistleblower or someone who has or is suspected of making a disclosure or is planning to make a disclosure.

Disclosable Matters can include conduct that may not involve breaking the law.

Information that indicates a significant risk to public safety or the stability of or confidence in the financial system is a Disclosable Matter even if it does not involve a breach of a particular law.

7 How to disclose

A disclosure under this Policy must be made to an Eligible Recipient (see section 10) to entitle the Whistleblower to protection (Protections described in Section 12).

The disclosure can be made in writing, by email or verbally to an Eligible Recipient.

Using a pseudonym via the Whistleblower Service at https://www.rslqueensland.deloitte.com.au disclosures can be made anonymously. Disclosures to this website are secure, confidential and can be made at any time.

Any disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to a disclosure or potential disclosure are protected, even in the event the legal practitioner concludes a disclosure does not relate to a Disclosable Matter.

8 Protected disclosures

A Whistleblower does not need to prove that the concerns or allegation raised has occurred to make a disclosure. A Whistleblower can still qualify for protection even if their disclosure turns out be incorrect.

RSL Queensland encourages disclosures where there are reasonable grounds to suspect a Disclosable Matter has occurred. In these cases, the disclosure will qualify for protection under this Policy and the Corporations Act.

A Whistleblower's motive for making a disclosure, or their personal view of the person or persons involved does not prevent the Whistleblower qualifying for protection.

However, a Whistleblower will only be protected if they have reasonable grounds to suspect the information disclosed concerns a Disclosable Matter. A person must not make a report that is knowingly untrue or misleading. RSL Queensland takes instances of deliberate false reporting seriously.

Disclosures of information that are not about a Disclosable Matter as per the Corporations act, will not qualify for protection under the Corporations Act, the Taxation Administration Act or this Policy.

9 Personal work-related grievances

Disclosures that relate solely to personal work-related grievances, and do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the Corporations Act or this Policy.

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:

- have any other significant implications for the entity (or another entity); or
- relate to any conduct, or alleged conduct, about a Disclosable Matter.

Examples of personal work-related grievances include interpersonal conflict between two employees, or decisions about an employee's terms of work, transfer or promotion, discipline or termination.

Personal work-related grievances should be raised with RSL Queensland through your manager, your manager's manager or via the usual internal support channels in the People and Culture Team for your business unit.

A personal work-related grievance may still qualify for protection if:

- the grievance also contains information concerning a Disclosable Matter;
- RSL Queensland has breached employment or other laws punishable by imprisonment for a period of 12 months or more (for example, industrial manslaughter), engaged in conduct that

represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- the discloser suffers from or is threatened with Detrimental Conduct for making a disclosure (see section 12.2); or
- the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

10 Eligible recipients for a disclosure

Disclosures must be made to Eligible Recipients to qualify for protection, who comprise:

- RSL Queensland's external Whistleblower service (the preferred method of disclosure) which can be accessed at: https://www.rslqueensland.deloitte.com.au;
- an officer, senior leader, director or business unit manager of RSL Queensland or related body corporate;
- the internal or external auditor;
- Australian Securities and Investments Commission (**ASIC**);
- Australian Prudential Regulation Authority (**APRA**);
- a legal practitioner, where the disclosure is for the purposes of obtaining legal advice or representation in relation to the operation of the whistleblower provisions in the Corporations Act;
- another Commonwealth body prescribed by regulation; or
- journalists or parliamentarians in certain circumstances (section 12.2).

Where a Whistleblower wishes to make a disclosure about RSL Queensland's tax affairs, they may (in addition to the Eligible Recipients above), make a disclosure to:

- a registered tax agent;
- any other employee who has functions in relation to RSL Queensland's tax affairs; or
- the Commissioner of Taxation (ATO).

Note that the ACNC is not an Eligible Recipient.

RSL Queensland encourages Whistleblowers to make disclosures to either an officer, senior leader or business unit manager of RSL Queensland, or to RSL Queensland's external Whistleblower service. This will enable RSL Queensland to identify and address any potential wrongdoing as early as possible.

A disclosure needs to be made to an Eligible Recipient to qualify for protection under this Policy, the Corporations Act and the Taxation Administration Act, where relevant.

11 Public Interest and Emergency Disclosures

It is important for Whistleblowers to understand the criteria for making a Public Interest or Emergency Disclosure, and RSL Queensland encourages Whistleblowers to seek independent legal advice prior to doing so.

A disclosure made to a journalist or parliamentarian under these provisions can qualify for protection under this Policy and the Corporations Act.

11.1 Public Interest Disclosure

A Public Interest Disclosure is the disclosure of information to a journalist or a parliamentarian, where:

- at least 90 days have passed since the Whistleblower made the disclosure to a regulatory body prescribed by regulation;
- the Whistleblower has reasonable grounds to believe action has not been taken;
- the Whistleblower has reasonable grounds to believe making a further disclosure is in the public interest; and
- before making the public interest disclosure, the Whistleblower has given written notice to the regulatory body to which the previous disclosure was made that:
    a. includes sufficient information to identify the previous disclosure; and
    b. states the Whistleblower intends to make a public interest disclosure.

11.2 Emergency Disclosure

An Emergency Disclosure is the disclosure of information to a journalist or parliamentarian, where the same situation applies for a Public Interest Disclosure, except the 90-day period does not apply and instead the Whistleblower has reasonable grounds to believe the disclosure concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment.

The extent of the information disclosed must be no greater than is necessary to inform of the substantial and imminent danger.

12 Protections available to Whistleblowers

A Whistleblower has the following protections:

12.1 Identity protection (confidentiality)

A Whistleblower may remain anonymous when making a disclosure and throughout the investigation process. This includes the right to not answer questions if the Whistleblower considers their identity could be revealed.

Anonymity will be preserved by using the external Whistleblower site and/or the continued use of a pseudonym. Disclosures made anonymously are protected under the Corporations Act and this Policy. An anonymous discloser can communicate through anonymous telephone hotlines and anonymous email addresses.

RSL Queensland (and those assigned to deal with a disclosure) will ensure that the identity of a Whistleblower, and any information that is likely to lead to the identification of a Whistleblower (which has been obtained directly or indirectly because Whistleblower made a disclosure that qualifies for protection), remains strictly confidential and is not disclosed without the Whistleblower's consent.

RSL Queensland may disclose a Whistleblower's identity:

- to ASIC, APRA or the Australian Federal Police;
- to a legal practitioner for the purposes of obtaining legal advice;
- to a person or body prescribed by regulation; or

- where the Whistleblower has consented to the disclosure.

RSL Queensland may disclose other information contained in a disclosure, if:

- the information does not include the discloser's identity;
- RSL Queensland has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

A Whistleblower who wishes to remain anonymous is encouraged to maintain communication with RSL Queensland and/or the Eligible Recipient, and provide a method of contact, to allow RSL Queensland to obtain further information and effectively investigate or address the disclosure.

If a Whistleblower does not consent to the limited sharing of information within RSL Queensland of their identity and/or information relevant to their disclosure, this may limit RSL Queensland's ability to investigate or action the disclosure.

12.2 Protection from Detrimental Conduct

RSL Queensland is committed to ensuring that Whistleblowers are protected from all forms of detriment (actual or threatened) as a result of disclosing a Disclosable Matter to an Eligible Recipient, including dismissal or termination, injury or harm, alteration of position or duties to the Whistleblower's disadvantage, discrimination, harassment or intimidation, damage to property, damage to reputation, financial or business position, any other damage to a person (**Detrimental Conduct**).

RSL Queensland or any person representing or acting for RSL Queensland must not threaten to or engage in Detrimental Conduct towards a Whistleblower or person considering making a disclosure.

Engaging in Detrimental Conduct because a person has, proposes to, or could make a disclosure that qualified for protection is prohibited by law.

Where Detrimental Conduct in connection with a disclosure is reasonably suspected, Whistleblowers are encouraged to immediately report the matter to RSL Queensland (to the person investigating your Disclosable Matter or where appropriate to your manager, your manager's manager or via the usual internal support channels such as the People and Culture Team, or the Legal Services Team).

Reasonable administrative actions to protect the Whistleblower from detriment, or to manage a person's unsatisfactory work performance are not Detrimental Conduct.

12.3 Other Protections

Whistleblowers are protected from any civil, criminal or administrative liability in relation to their disclosure.

The protections do not grant a Whistleblower immunity for any misconduct a Whistleblower has engaged in which is revealed because of their disclosure.

13 Investigation of disclosures

RSL Queensland will assess each disclosure to determine whether the disclosure qualifies for protection and whether an investigation is required. The assessment will focus on the substance of the disclosure and not the Whistleblower's motive for making the disclosure.

Given the broad range of Disclosable Matters which may be disclosed, the process of investigating a disclosure, and the timeframe to complete the investigation, will depend on the nature of the disclosure and the level of information available.

Any investigation will be designed to determine whether there is sufficient evidence to substantiate the matters reported. Investigations may also include a broader review of RSL Queensland's processes or business units.

If RSL Queensland determines an investigation is required, the following aspects will be determined by RSL Queensland to effectively manage and investigate the disclosure:

- who will conduct the investigation (for example, whether an internal or external investigator is appropriate);
- the nature and scope of the investigation;
- any technical, financial or legal advice required to support the investigation; and
- the timeframe.

In undertaking an investigation, RSL Queensland will be:

- objective, fair, confidential, and timely;
- independent and devoid of bias or prejudice; and
- consistent with the principles of procedural fairness and natural justice.

RSL Queensland will provide regular updates to the Whistleblower if they are contactable, the timing and frequency of which will depend on the nature of the disclosure.

Where an investigation is conducted, the outcome of investigations will be reported to RSL Queensland and recorded, protecting the identity of the Whistleblower where appropriate. The method for documenting and reporting the findings will depend on the nature of the disclosure. The findings of the investigation may be recorded and reported to RSL Queensland in an investigation report, outlining the steps taken in the investigation, the evidence and the findings made.

Where an investigation results in the reported matters being substantiated, RSL Queensland will assess and determine the appropriate action to be taken. Any disciplinary action arising from an investigation will be determined in accordance with RSL Queensland's relevant policies and procedures.

To the extent it is appropriate in the circumstances (with reference to confidentiality and privacy considerations), RSL Queensland may advise the Whistleblower of the outcome of the investigation. It may not always be appropriate to communicate all details of the outcome to the Whistleblower.

14 Treatment of persons mentioned in a disclosure

RSL Queensland will treat all persons mentioned in a disclosure fairly, and will:

- handle all disclosures confidentially, as far as practical and appropriate in the circumstances;

- determine whether there is enough evidence to substantiate or refute the alleged conduct disclosed;
- notify a person who is the subject of a disclosure about the conduct alleged when required by the principles of natural justice, so as not to compromise any investigation, and prior to any action being taken against them; and
- encourage a person who is the subject of a disclosure to access RSL Queensland's Employee Assistance Program.

15 Actions for Whistleblower Protection

A discloser will qualify for protection under the Corporations Act and this Policy if the person is an eligible whistleblower (see section 5) in relation to RSL Queensland and the disclosure is made in relation to a Disclosable Matter to an Eligible Recipient or has otherwise made an Emergency Disclosure or a Public Interest Disclosure.

RSL Queensland will reduce the risk of disclosing a Whistleblower's identity including by (as appropriate):

- using gender neutral language;
- not referencing the Whistleblower's role, title, group, team or location in the workplace and redacting personal information;
- where practical, having the Whistleblower review the information recorded to ascertain whether aspects of the disclosure may identify them;
- using qualified staff to handle investigations;
- securely storing all paper and electronic copies of documents and materials;
- limiting access to information and documents to those directly involved in the investigation and restricting the number of persons involved in the investigation;
- not using email addresses or printers accessible by persons other than those directly involved in the investigation;
- only using artificial intelligence tools with disclosure or investigation information where this is permitted under the Responsible Use of AI Standard and cannot reveal the Whistleblowers' identity; or
- regularly reminding individuals involved in the investigation process of their obligations of confidentiality, including that unauthorised disclosure of a Whistleblower's identity may be a criminal offence.

RSL Queensland will also take all reasonable steps to ensure that Whistleblowers are protected from detriment (including Detrimental Conduct). This may include (where relevant):

- assessing the risk of detrimental conduct against a discloser and other persons involved in a disclosure, with reference to the content of the disclosure, and implementing appropriate measures to minimise those risks (for example, considering the Whistleblower's work location and appropriate modifications to the way they perform their role);
- ensuring that all employees involved in managing or investigating a disclosure are aware of their obligations to maintain confidentiality and manage any risk of isolation or harassment;

- discussing with the Whistleblower other strategies and supports that RSL Queensland can accommodate to minimise and manage stress or other impacts associated with making the disclosure; and
- intervening where Detrimental Conduct has or is likely to occur.

16 Other support available to a Whistleblower

A Whistleblower may seek compensation and other remedies through the courts for Detrimental Conduct if they suffer loss, damage or injury because of a disclosure, and RSL Queensland failed to take reasonable precautions and exercise due diligence to prevent the Detrimental Conduct.

In such cases, Whistleblower's are encouraged to:

- report the matter to RSL Queensland; and
- where they consider appropriate to do so, seek independent legal advice.

If a Whistleblower believes their identity has been exposed or may potentially become known, the Whistleblower is encouraged to notify RSL Queensland, another Eligible Recipient, or the Whistleblower Service.

RSL Queensland workers have access to an Employee Assistance Program for support.

A Whistleblower may lodge a complaint with a regulator (such as ASIC, APRA or the ATO).

17 Policy Accessibility

RSL Queensland executives and other senior leaders are accountable for upholding this Policy.

The Board of RSL Queensland is responsible for the Whistleblower Policy as part of the broader risk management and corporate governance framework.

This Policy will be available for all RSL Queensland workers via the intranet, staff briefing sessions, staff noticeboards and new employee induction training and welcome packs. RSL Queensland will use regular ongoing employee training to ensure workers are aware of this Policy and its application to them.

This Policy will be available to external persons via the RSL Queensland website.

18 Further information

Further information in relation to this Policy, or how to make a disclosure, may be obtained by confidentially contacting the Legal Services Team at Legal@rslqld.org with the subject line ‘Confidential – Whistleblower Policy Question’.

19 Roles, responsibilities and delegations

For this policy and related policy documents, the following roles and responsibilities apply:

ROLE	RESPONSIBILITY
Executive General Manager, People & Organisational Performance (Policy Executive)	Is responsible for monitoring the implementation, outcomes and scheduled review of the policy and its accompanying procedure/s and supporting and informing any relevant parties involved in the whistleblower disclosure.
Chief HR Officer and Head of Legal Services (Policy Owner/s)	Are responsible for maintaining the content of this policy as delegated by the Approval Authority.

Related Documents

Information:

- ACNC Factsheet
- ATO Factsheet
- Employee Assistance Program - *Provided by Acacia EAP 24 hours a day – 1300 364 273*
- External Whistleblowing Service - *Provided by Deloitte,* or email rslqueensland@deloitte.com.au

Key Legislation:

- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)

RSL Queensland Related Documents:

This policy should be read in conjunction with the Code of Conduct, which defines the organisation's overarching expectations of behaviour.

- Code of Conduct
- Fraud, Bribery & Corruption Policy
- Fraud, Ethics & Speak-Up Culture Awareness Guideline
- Privacy Policy
- Grievance Resolution Procedure

Need more info?

For questions about this policy, please contact our Chief HR Officer or Head of Legal Services or speak to your HR Business Partner.