



## Whistleblower Policy

This whistleblower policy sets out how we manage whistleblower disclosures.

There may be times we need to change this policy, for instance, following a review of our whistleblower management framework or if there is a change in law. Any updated versions will be approved by our Board and then sent to employees and volunteers and published on our website. We encourage you to check our website regularly to ensure you are kept updated on this policy.

In this policy, any reference to **Foundation, we, us** or **our** refers to the Hsing Yun Education Foundation Limited ACN 614 498 743 which also is the trustee of the Hsing Yun Public Fund.

Due to the length of this policy, we have provided a summary preceding the full-length policy.

# Whistleblower Policy

## Policy Summary

*The information presented in the following table is a summary of each section only. For further detail and explanation, please refer to the relevant section.*

1.	What is the purpose of this policy?	<p>The primary purpose of this policy is to foster a positive, open culture of whistleblowing.</p> <p>We view this policy as an important tool for helping the Foundation to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.</p>
2.	Who does this policy apply to?	<p>This policy applies to eligible whistleblowers who have made a qualifying disclosure.</p> <p>The Board encourages those who are aware of wrongdoing to speak up.</p>
3.	What matters apply to this policy?	<p>This policy applies to ‘disclosable matters’.</p> <p>There are matters that are not covered by the policy (e.g. personal work-related grievances). Disclosures that are not disclosable matters do not qualify for protection under the Corporations Act 2001 (Cth).</p> <p>If you wish to raise a grievance internally that is not covered by this policy, please raise this with the General Manager or Chair of the Foundation.</p> <p>We discourage deliberate false reporting.</p>
4.	Does this policy cover personal work-related grievances?	<p>Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the eligible whistleblower, do not qualify for protection under the Corporations Act.</p>

## Whistleblower Policy

		<p>However, there may be instances when a disclosure about, or including a personal work-related grievance still qualifies for protection.</p>
5.	Who can receive a disclosure?	<p>The following people can receive a disclosure that qualifies for protection:</p> <ul style="list-style-type: none"> <li>• eligible recipients</li> <li>• legal practitioners</li> <li>• regulatory bodies and other external parties; and</li> <li>• journalists and members of Commonwealth, state or territory parliaments (parliamentarians), under certain circumstances.</li> </ul> <p>An eligible whistleblower may contact our whistleblower protection officer to obtain additional information before making a disclosure.</p> <p>We encourage all disclosures to be made to us in the first instance. However, you can also make a disclosure to our external auditor. Contact details may be found at the end of this policy.</p>
6.	How can a disclosure be made?	<p>This policy outlines the different internal and external options available for making a disclosure. The options allow for disclosures to be made anonymously and/or confidentially, securely and outside of business hours including how to access each option.</p> <p>Disclosures can be made anonymously and can still be protected under the Corporations Act.</p>
7.	What are the legal protections for eligible whistleblowers?	<p>There are protections available to eligible whistleblowers, including the protections under the Corporations Act. These protections are:</p> <ul style="list-style-type: none"> <li>• identity protection (confidentiality);</li> <li>• protection from detrimental acts or omissions;</li> </ul>

## Whistleblower Policy

		<ul style="list-style-type: none"> <li>• compensation and remedies; and</li> <li>• civil, criminal and administrative liability protection.</li> </ul>
8.	How will we support and protect eligible whistleblowers from detriment?	<p>We have taken measures for supporting eligible whistleblowers and protecting eligible whistleblowers from detriment in practice.</p> <p>We will protect confidentiality when initially dealing with an eligible whistleblower.</p> <p>We have established processes for assessing and controlling the risk of detriment.</p>
9.	How will we handle and investigate a disclosure?	<p>The key steps we will take after we receive a disclosure, include how we will:</p> <ul style="list-style-type: none"> <li>• investigate a disclosure;</li> <li>• keep an eligible whistleblower informed; and</li> <li>• document, report internally and communicate to the eligible whistleblower the investigation findings.</li> </ul> <p>In doing so, we will:</p> <ul style="list-style-type: none"> <li>• determine whether the location and time are appropriate for receiving a disclosure;</li> <li>• focus on the substance, rather than the motive, of disclosures;</li> <li>• outline the factors that we will consider when investigating a disclosure;</li> <li>• ensure investigations follow best practice; and</li> <li>• provide an avenue for review.</li> </ul>
10.	How will we ensure fair treatment of employees mentioned in a disclosure?	<p>We adopt a number of measures to ensure the fair treatment of employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure.</p>

## Whistleblower Policy

11.	How will we ensure this policy is easily accessible?	<p>We will ensure this policy is made available to officers and employees via email.</p> <p>This policy will be widely disseminated to and easily accessible by eligible whistleblowers within and outside the Foundation.</p> <p>This policy will also be made available on our website.</p> <p>We will actively and regularly promote this policy and will provide upfront and ongoing training to officers, staff and volunteers.</p>
12.	How will the Foundation monitor the effectiveness of this policy?	<p>The Foundation has adopted mechanisms for monitoring the effectiveness of this policy including oversight and regular reporting to the Board and enabling a prompt escalation process to the Board when needed.</p>
13.	When will this policy be reviewed?	<p>This policy will be reviewed by the Board at least every 2 years or earlier on an as-needs basis. In its review, the Board will seek feedback from employees and other relevant stakeholders. We are committed to rectifying any issues identified in the review in a timely manner.</p>

# Whistleblower Policy

## 1. What is the purpose of this policy?

The primary purpose of this policy is to foster a positive and open culture of whistleblowing.

Other specific purposes of this policy include:

- encouraging more disclosures of wrongdoing;
- helping deter wrongdoing, in line with our risk management and governance framework;
- ensuring individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- ensuring disclosures are dealt with appropriately and on a timely basis;
- providing transparency around our framework for receiving, handling and investigating disclosures;
- supporting our values, code of conduct;
- supporting our long-term sustainability and reputation; and
- meeting our legal and regulatory obligations.

We view this policy as important as it is an important tool for helping us to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

This policy also assists in creating a positive and open environment:

- so that employees and relevant stakeholders feel they can come forward to make a disclosure; and
- to help eliminate the negative connotations associated with whistleblowing.

Our Board recognises this policy has an important role in demonstrating our commitment to this policy and encourages employees and all relevant stakeholders of the Foundation including volunteers who are aware of possible wrongdoing to have the confidence to speak up.

# Whistleblower Policy

## 2. Who does this policy apply to?

This policy applies to eligible whistleblowers. An eligible whistleblower is if you are an individual who is, or has been, any of the following in relation the Foundation:

- an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, manager and directors);
- a supplier of services or goods to the Foundation (whether paid or unpaid), including their employees (e.g. current and former contractors consultants, service providers, business partners and volunteers);
- an associate of the Foundation;
- a relative, dependent or spouse of an individual in any of the above categories.

As an eligible whistleblower, you qualify for protection as a whistleblower under the Corporations Act 2001 (Cth) if you have made a qualifying disclosure. A qualifying disclosure is:

- a disclosure of information relating to a disclosable matter directly to an eligible recipient or to ASIC, APRA or another Commonwealth body prescribed by regulation. Please note the ACNC is not a Commonwealth body prescribed by regulation;
- a disclosure 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
- an emergency disclosure or public interest disclosure.

## 3. What matters apply to this policy?

This policy applies to 'disclosable matters'. Disclosable matters involve information that the eligible whistleblower has reasonable grounds to suspect concerns of misconduct, or an improper state of affairs or circumstances, in relation to the Foundation. This includes, without limitation:

## Whistleblower Policy

- misconduct including fraud, negligence default, breach of trust and breach of duty;
- conduct that constitutes an offence against, or a contravention of, a provision of the Corporations Act 2001 (Cth);
- conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- conduct that represents a danger to the public system.

Examples of disclosable matters that relate specifically to the Foundation's business operations and practices include:

- illegal conduct such as theft and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of legal or regulatory requirements; and
- 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.

Disclosable matters include conduct that may not involve a contravention of a particular law. Information that indicates a significant risk to public safety, even if it does not involve a breach of a particular law, is also a disclosable matter. An eligible whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

#### **4. Does this policy cover personal work-related grievances?**

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

## Whistleblower Policy

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

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

Examples of a personal work-related grievance include:

- an interpersonal conflict between the eligible whistleblower and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about the engagement, transfer or promotion of the eligible whistleblower;
- a decision about the terms and conditions of engagement of the eligible whistleblower;
- or
- a decision to suspend or terminate the engagement of the eligible whistleblower or otherwise to discipline the eligible whistleblower.

There may be instances when a disclosure about, or including a personal work-related grievance still qualifies for protection. This includes if:

- the grievance includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the Foundation has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the eligible whistleblower's personal circumstances;
- the eligible whistleblower suffers from or is threatened with detriment for making a disclosure; or
- the eligible whistleblower seeks legal advice or representation about the operation of the whistleblower protections under the Corporations Act.



## Whistleblower Policy

For information about how to internally raise a workplace grievance, please speak to the General Manager or Chair.

The Foundation encourages employees to seek legal advice about their rights and protections under employment or contract law and to resolve their personal work-related grievance.

The Foundation discourages deliberate false reporting (that is, a report that the eligible whistleblower knows to be untrue). However, the Board does not want to unintentionally deter staff from making disclosures (e.g. eligible whistleblowers who have some information leading to a suspicion, but not all the details.)

### 5. Who can receive a disclosure?

The people that can receive a disclosure that qualifies for protection include:

- eligible recipients which includes:
  - an officer (a director or company secretary) or senior manager of the Foundation;
  - external auditor
  - the Foundation's whistleblower protection officer which is the Foundation's company secretary;
- legal practitioners;
- regulatory bodies and other external parties; and
- journalists and members of Commonwealth, state or territory parliaments (parliamentarians) under certain circumstances. It is important for an eligible whistleblower to understand the criteria for making a public interest or emergency disclosure. Disclosure must have been previously made to ASIC or a prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. The Foundation strongly recommends that an eligible whistleblower contact an independent legal advisor before making a public interest disclosure or an emergency disclosure.

## Whistleblower Policy

The Foundation would like to identify and address wrongdoing as early as possible and so encourages all eligible whistleblowers to make a disclosure to the Foundation in the first instance. The Foundation's commitment to address wrongdoing is evidenced in its appointment of a whistleblower protection officer. The whistleblower protection officer is the first point of contact for an eligible whistleblower. An eligible whistleblower can contact the whistleblower protection officer to obtain additional information before making a disclosure. The Foundation's approach is intended to help build trust and confidence in this policy and related processes and procedures.

The Foundation acknowledges that an eligible whistleblower can make a disclosure directly to regulatory bodies, or other external parties, about a disclosable matter and qualify for protection under the Corporations Act without making a prior disclosure to the Foundation.

### 6. How can a disclosure be made?

A disclosure can be made by:

- contacting the Foundation's whistleblower protection officer through post, email or phone (see end of this policy for details); and
- contacting the Foundation's auditor through post, email or phone (see end of this policy for details).

These options allow for disclosures to be made anonymously and/or confidentially, securely and within and outside of business hours.

Disclosures can choose to be made anonymously and still be provided under the Corporations Act. An eligible whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. An eligible whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. An eligible whistleblower who wishes to remain anonymous should maintain ongoing two-way communication with the Foundation, so the Foundation can ask follow-up questions or provide feedback.

## Whistleblower Policy

The Foundation's measures and/or mechanisms for protecting anonymity include:

- communication with eligible whistleblowers will be through anonymized email addresses; and
- an eligible whistleblower may adopt a pseudonym for the purpose of their disclosure—this may be appropriate in circumstances where the eligible whistleblower identity is known to their supervisor, the whistleblower protection officer or equivalent but the eligible whistleblower prefers not to disclose their identity to others.

### 7. What are the legal protections for eligible whistleblowers?

The protections for eligible whistleblowers are:

- ***identity protection (confidentiality)***

It is illegal for a person to identify an eligible whistleblower or disclose information that is likely to lead to the identification of the eligible whistleblower unless it falls within the legal exceptions. These being if a person discloses the identity of the eligible whistleblower to ASIC or a member of the Australian Federal police, legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act), to a person or body prescribed by regulations or with the consent of the eligible whistleblower.

A person can disclose the information contained in a disclosure with or without the eligible whistleblower's consent if: (a) the information does not include the eligible whistleblower's identity; (b) the Foundation has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and (c) it is reasonably necessary for investigating the issues raised in the disclosure.

An eligible whistleblower can lodge a complaint with the Foundation about a breach of confidentiality by contacting the Chair of the Board at [admin@hsingyunef.org.au](mailto:admin@hsingyunef.org.au). An eligible whistleblower may also lodge a complaint with a regulator such as ASIC or the ATO for investigation.

## Whistleblower Policy

- ***protection from detrimental acts or omissions***

Detrimental acts or omissions include the following: (a) dismissal of an employee; (b) injury of an employee in his or her employment; (c) alteration of an employee's position or duties to his or her disadvantage; (d) discrimination between an employee and other employees of the same employer; (e) harassment or intimidation of a person; (f) harm or injury to a person, including psychological harm; (g) damage to a person's property; (h) damage to a person's reputation; (i) damage to a person's business or financial position; or (j) any other damage to a person.

Examples of actions that are not detrimental conduct include: (a) administrative action that is reasonable for the purpose of protecting an eligible whistleblower from detriment (e.g. moving an eligible whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment); and (b) managing an eligible whistleblower's unsatisfactory work performance, if the action is in line with the Foundation's performance management framework.

A person cannot engage in conduct that causes detriment to a whistleblower (or another person), in relation to a disclosure, if: (a) the person believes or suspects that the eligible whistleblower (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and (b) the belief or suspicion is the reason, or part of the reason, for the conduct. In addition, a person cannot make a threat to cause detriment to an eligible whistleblower (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. An eligible whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

The Foundation will ensure that an eligible whistleblower understands the reason for the Foundation's administrative or management action.

## Whistleblower Policy

- **compensation and other remedies**

An eligible whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if: (a) they suffer loss, damage or injury because of a disclosure; and (b) the Foundation failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. The Foundation encourages eligible whistleblowers to seek independent legal advice.

- **civil, criminal and administrative liability protection**

Civil liability is, for example, any legal action against the eligible whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation.

Criminal liability is, for example, attempted prosecution of the eligible whistleblower for unlawfully releasing information, or other use of the disclosure against the eligible whistleblower in a prosecution (other than for making a false disclosure).

Administrative liability is, for example, disciplinary action for making the disclosure. The protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure.

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.

### **8. How will we support and protect eligible whistleblowers from detriment?**

The Foundation has adopted measures for supporting eligible whistleblowers and protecting eligible whistleblowers from detriment in practice. In practice, the Foundation will:

## Whistleblower Policy

- protect the confidentiality of an eligible whistleblower's identity – The Foundation will protect the confidentiality when initially dealing with an eligible whistleblower. The Foundation will, at all times, not divulge an eligible whistleblower's identity without the express, written consent of an eligible whistleblower. Further, the Foundation will:
  - reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure by undertaking the following:
    - all personal information or reference to the eligible whistleblower witnessing an event will be redacted;
    - the eligible whistleblower will be referred to in a gender-neutral context;
    - where possible, the eligible whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
    - disclosures will be handled and investigated by qualified staff.
  - follow secure record-keeping and information sharing processes which include the following rules:
    - all paper and electronic documents and other materials relating to disclosures will be stored securely;
    - access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
    - only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of an eligible whistleblower's identity (subject to the eligible whistleblower's consent) or information that is likely to lead to the identification of the eligible whistleblower;
    - 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; and
    - each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorized disclosure of an eligible whistleblower may be a criminal offence.

## Whistleblower Policy

The whistleblower protection officer is responsible for discussing the Foundation's measures for ensuring confidentiality of their identity.

In practice, the Foundation acknowledges that people may be able to guess an eligible whistleblower's identity if:

- the eligible whistleblower has previously mentioned to other people that they are considering making a disclosure;
  - the eligible whistleblower is one of a very small number of people with access to the information; or
  - the disclosure relates to information that an eligible whistleblower has previously been told privately and in confidence.
- protect eligible whistleblowers from detrimental acts or omissions – The whistleblower protection officer will follow the following measures and mechanisms for protecting eligible whistleblowers from detrimental acts or omissions:
    - Undertake an assessment of the risk of detriment against an eligible whistleblower and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
    - Consider support services (including counselling or other professional or legal services) that are available to eligible whistleblowers;
    - Consider strategies to help an eligible whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
    - Consider actions for protecting an eligible whistleblower from risk of detriment—for example, the Foundation could allow the eligible whistleblower to perform their duties from another location, reassign the eligible whistleblower to another role at the same level, make other modifications to the eligible whistleblower's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;

## Whistleblower Policy

- Implement processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, an eligible whistleblower;
- Implement procedures including escalation on how an eligible whistleblower can lodge a complaint if they have suffered detriment, and the actions the Foundation may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Board); and
- Consider interventions for protecting an eligible whistleblower if detriment has already occurred— for example, the whistleblower protection officer will investigate and address the detrimental conduct, such as by taking disciplinary action, or the Foundation could allow the eligible whistleblower to take extended leave, develop a career development plan for the eligible whistleblower that includes new training and career opportunities, or offer compensation or other remedies.

An eligible whistleblower may seek independent legal advice or contact regulatory bodies such as ASIC or the ATO if they believe they have suffered detriment.

Overall, the Foundation will establish processes for assessing and controlling the risk of detriment based on its existing risk management framework. The Foundation will also keep appropriate records of its risk assessments and risk control plans.

## Whistleblower Policy

### 9. How does the Foundation handle and investigate a disclosure?

At all times, the Foundation will:

- be transparent about how it will handle and investigate disclosures, including timeframes for handling and investigating disclosures as soon as determined, acknowledging that the process may vary depending on the nature of the disclosure;
- ensure the confidentiality of its disclosure handling and investigation process; and
- ensure appropriate records and documentation for each step in the process are maintained.

#### *Handling a Disclosure*

The Foundation will assess each disclosure to determine whether it qualifies for protection and a formal, in-depth investigation is required.

In handling a disclosure:

- the Foundation will determine whether the location and time are appropriate for receiving a disclosure; and
- the focus will be on substance rather than on the motive of disclosures.

#### *Investigating a Disclosure*

Without the eligible whistleblower's consent, the Foundation cannot disclose information that is likely to lead to the identification of the eligible whistleblower as part of its investigation process—unless: (a) the information does not include the eligible whistleblower's identity; (b) the Foundation removes information relating to the eligible whistleblower's identity or other information that is likely to lead to the identification of the eligible whistleblower (e.g. the eligible whistleblower's name, position title and other identifying details); and (c) it is reasonably necessary for investigating the issues raised in the disclosure.

## Whistleblower Policy

There are limitations to the investigation process. The Foundation may not be able to undertake an investigation if it is not able to contact the eligible whistleblower (e.g. if a disclosure is made anonymously and the eligible whistleblower has refused to provide, or has not provided, a means of contacting them).

In practice, the Foundation may investigate a disclosure by asking the eligible whistleblower for consent to a limited disclosure (e.g. disclosure to tour whistleblower protection officer or equivalent). The Foundation may also investigate a disclosure by conducting a broad review on the subject matter or the work area disclosed. In addition, it could investigate an anonymous disclosure, even if it cannot get in contact with the eligible whistleblower, if the eligible whistleblower has provided sufficient information to the Foundation and the Foundation removes information that is likely to lead to the identification of the eligible whistleblower.

In investigating a disclosure, the Foundation will:

- outline the factors that the Foundation will consider when investigating a disclosure and in doing so, the whistleblower protection officer will explain that in an investigation, the Foundation will need to determine:
  - the nature and scope of the investigation;
  - the person(s) within and/or outside the Foundation that should lead the investigation;
  - the nature of any technical, financial or legal advice that may be required to support the investigation and
  - the timeframe for the investigation; and
- ensure investigations follow best practice. Investigations will be objective, fair and independent, while preserving the confidentiality of the investigation. An external investigation firm will be engaged on an as-needs basis.

# Whistleblower Policy

## ***Keeping an eligible whistleblower informed***

The Foundation will keep an eligible whistleblower informed if the eligible whistleblower can be contacted (including through anonymous channels). This includes acknowledging an eligible whistleblower after receiving their disclosure. The frequency and timeframe may vary depending on the nature of the disclosure.

In addition, the Foundation will provide updates to an eligible whistleblower during the key stages, such as:

- when the investigation process has begun;
- while the investigation is in progress; and
- after the investigation has been finalized.

The Foundation will ensure that anonymity is not compromised when providing regular updates.

## ***How the investigation findings will be documented, reported internally and communicated to the eligible whistleblower***

Investigation findings will be documented, reported internally to the Board whilst preserving confidentiality and communicated to the eligible whistleblower. The method for documenting and reporting the findings will depend on the nature of the disclosure. There may be circumstances where it may not be appropriate to provide details of outcome to the eligible whistleblower.

All eligible whistleblowers will be provided with an avenue for review.

## **10. How will the Foundation ensure fair treatment of employees mentioned in a disclosure?**

## Whistleblower Policy

The Foundation strives to ensure the fair treatment of employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure. The measures for ensuring fair treatment of employees are mentioned below:

- Disclosures will be handled confidentiality, when it is practical and appropriate in the circumstances;
- Each disclosure will be assessed and may be the subject of an investigation;
- The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- When an investigation needs to be undertaken, the process will be objective, fair and independent;
- An employee who is the subject of a disclosure will be advised about 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 will be the subject of an investigation; and
- An employee who is the subject of a disclosure may contact the Foundation's support services (e.g. counselling).

The Foundation will determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided that they inform the individual before making any adverse finding against them. In some circumstances, informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, ATO or the police.

### **11. How will the Foundation ensure this policy is easily accessible?**

This policy will be made available to employees through email.

The Foundation is committed to fostering a whistleblower culture and instilling a positive and open environment to whistleblowing. This policy will be promoted actively and regularly and

## Whistleblower Policy

will be widely disseminated to and easily accessible by eligible whistleblowers within and outside the Foundation through upfront and ongoing education, training and briefing sessions for its employees and volunteers.

This policy will also be made available on the Foundation website.

### **12. How will the Foundation monitor the effectiveness of this policy?**

The Foundation recognises it is important for the Foundation to have mechanisms in place for monitoring the effectiveness of this policy and ensuring compliance with its legal obligations.

In doing so, the Foundation:

- has adopted oversight arrangements for ensuring its Board is kept informed about the effectiveness of this policy and related processes and procedures – and can intervene when necessary - while preserving confidentiality;
- has adopted a mechanism to enable matters to be escalated to the Board promptly, when required; and
- ensures regular reporting is made to the Board.

### **13. When will this policy be reviewed?**

The Board will review this policy and related processes and procedures at least every 2 years or earlier on an as-needs basis. In reviewing this policy, the Board which aspects worked well and did not work well since the policy was last reviewed and would include a review of the following at a minimum:

- whether the scope and application of this policy remains appropriate, particularly if there have been changes to the Foundation's business;
- whether this policy and related processes and procedures are helpful and easy to understand;
- whether this policy and related processes and procedures reflect current legislation and regulations and current developments and best practice for managing disclosures;



## Whistleblower Policy

- whether the Foundation's handling of disclosures and its protections and support for eligible whistleblowers need to be improved.

The Board will also consult with and seek feedback from its employees and relevant stakeholders about the effectiveness of this policy and related processes and procedures.

The Foundation is also committed to rectifying any issues identified in the review in a timely manner.

### Contact Us

For further information about this policy, please contact us using the details set out below. We also welcome any feedback you may have on this privacy policy.

Mr Raymond Lee

#### **Whistleblower Protection Officer (and Company Secretary)**

**Email:** [rlaylee@optusnet.com.au](mailto:rlaylee@optusnet.com.au)

**Phone:** 02-42720611

**Website:** [www.hsingyunef.org.au](http://www.hsingyunef.org.au)

Ms Angela Yu

#### **Manager- Audit and Assurance**

**Email:** [angela.yu@cibaccountants.com.au](mailto:angela.yu@cibaccountants.com.au)

**Phone:** 02-96825999

**Website:** [www.cibaccountants.com.au](http://www.cibaccountants.com.au)

# Whistleblower Policy

This privacy policy was last updated on 03 January 2020.

## Document Details

<b>Approved by</b>	Board
<b>Approval date</b>	03 January 2020
<b>Effective date</b>	03 January 2020
<b>Review date</b>	

## Version History

<b>Date</b>	<b>Revision description/Reason</b>
3 January 2020	Policy Launch