



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

WHISTLEBLOWING POLICY

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POLICY STATEMENT

Chartered Accountants Australia and New Zealand (ABN 50 084 642 571) (**CA ANZ**) is committed to a corporate culture that encourages the reporting and investigation of misconduct or serious wrongdoing in order to protect the integrity of our business and our commitment to ethical behaviour.

POLICY PURPOSE

CA ANZ is committed to complying with all applicable laws and the highest ethical standards. We encourage a culture in our workplace that reflects and reinforces that brand and we are vigilant to any workplace activities that might undermine it.

We are committed to protecting and supporting whistleblowers who report the conduct covered by this Whistleblowing Policy (**Policy**), as set out in section 2, on reasonable grounds in accordance with this Policy. We encourage you to report such conduct and embrace this philosophy of 'speaking up'.

This Policy sets out the different types of conduct that should be reported, how you can report it and how you are protected from reprisals. If you make a report of misconduct or serious wrongdoing in accordance with this Policy, CA ANZ will take precautions to protect you from any detriment or other victimising conduct by reason of you having made the report and that your identity remains confidential to the extent required by law.

POLICY

1. SCOPE

Who is covered by this policy?

1.1 This Policy applies to:

- (a) CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants, a regulatory body established under the *New Zealand Institute of Chartered Accountants Act 1996* (NZ) and controlled by CA ANZ (each **we**, **us**, **our** and together, the **CA ANZ Group**);
- (b) all CA ANZ Group employees, contractors, agents, consultants, officers and members of the CA ANZ Council or any committee appointed by the Board of CA ANZ or the CA ANZ Council (**CA ANZ Group Personnel**); and
- (c) the spouse, dependents and relatives of all CA ANZ Group Personnel (**CA ANZ Group Personnel Family Members**).

1.2 All references to CA ANZ in this Policy refers to the CA ANZ Group.

1.3 All references to 'you' or 'your' in this Policy refers to CA ANZ Group Personnel and CA ANZ Group Personnel Family Members.

In what circumstances does this policy apply?

1.4 This Policy applies whether you are at work or engaged in any work-related activity, and is not restricted to work hours or your usual place of work, including but not limited to conferences, work functions, work-related social events, and business or field trips.

What is covered and is not covered by this Policy?

1.5 This Policy covers the reporting of suspected misconduct, serious wrongdoing, unethical, illegal, fraudulent or undesirable conduct involving CA ANZ Group and/or CA ANZ Group Personnel. In certain circumstances, this Policy also extends to the reporting of actions of a third party, such as a supplier or service provider.

- 1.6 The Board of CA ANZ (**CA ANZ Board**) has overall responsibility for this Policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this Policy.
- 1.7 This Policy designates a Whistleblower Protection Officer (**WPO**) (see paragraph 3.3) to provide support to you and protect you and your interests.
- 1.8 This Policy is not contractual or otherwise incorporated into any agreement between you and us and is not intended to create any legally enforceable rights under contract against CA ANZ. This Policy may be amended or replaced at any time.
- 1.9 This Policy is limited to CA ANZ Group Personnel or CA ANZ Group Personnel Family Members reporting the conduct described in section 2.
- 1.10 All other concerns, grievances or complaints that do not relate to Qualifying Information (as defined in paragraph 2.1) will not be addressed in accordance with this Policy. Those concerns can be reported under the terms of CA ANZ's [Complaint and Grievance Policy](#) and will be addressed in accordance with that policy.
- 1.11 Complaints against CA ANZ members will not be addressed in accordance with this Policy unless those members are employed by the CA ANZ Group. Member complaints should be reported pursuant to CA ANZ's [Complaints and Disciplinary Process](#) and will be addressed in accordance with CA ANZ's By-Laws and the Rules of the New Zealand Institute of Chartered Accountants (as applicable).
- 1.12 This Policy voluntarily adheres to all applicable laws in each jurisdiction where the CA ANZ Group operates regarding whistleblowing process. Please note that this Policy is intended to be compliant with the whistleblower regime under the *Corporations Act 2001* (Cth) in Australia, even though those provisions do not apply to CA ANZ. This means that you are not legally entitled to the rights and protections set out in that Act.

2. WHAT MISCONDUCT OR SERIOUS WRONGDOING SHOULD I REPORT?

- 2.1 The type of conduct that should be reported in accordance with this Policy includes information that you have reasonable grounds to suspect indicates:
 - (a) misconduct or an improper state of affairs or circumstances in relation to the CA ANZ Group or a third party such as a supplier or service provider;
 - (b) the CA ANZ Group, any officer or employee of any member of the CA ANZ Group or any third party such as a supplier or service provider, has engaged in conduct that:
 - (i) constitutes an offence against, or a contravention of, a provision of any applicable legislation in each of the jurisdictions in which the CA ANZ Group operates, including any of the following Australian legislation:
 - (A) the *Corporations Act 2001* (Cth);
 - (B) the *Australian Securities and Investments Commission Act 2001* (Cth);
 - (C) the *Banking Act 1959* (Cth);
 - (D) the *Financial Sector (Collection of Data) Act 2001* (Cth);
 - (E) the *Insurance Act 1973* (Cth);
 - (F) the *Life Insurance Act 1995* (Cth);
 - (G) the *National Consumer Credit Protection Act 2009* (Cth);

- (H) the *Superannuation Industry (Supervision) Act 1993* (Cth) or
 - (I) any instrument made under any of the above Acts;
 - (ii) constitutes a criminal offence;
 - (iii) represents a danger to the public or the financial system;
 - (iv) subject to paragraph 1.11, constitutes a breach of any legal, professional or regulatory obligation;
 - (v) constitutes a miscarriage of justice; or
 - (vi) is otherwise prescribed or prohibited by the applicable laws, from time to time,
- (c) the deliberate concealment of any of the above.

(Qualifying Information).

2.2 By way of example only, Qualifying Information may include information about misconduct that you suspect is:

- (a) illegal;
- (b) dishonest;
- (c) fraudulent;
- (d) corrupt;
- (e) unsafe;
- (f) in breach of CA ANZ's [Fraud Prevention Policy](#) (which includes financial fraud such as accounting manipulation, misappropriation of assets or fraudulent statements);
- (g) involving bribery;
- (h) involving money laundering;
- (i) involving terrorism financing;
- (j) involving the misuse of member or business information;
- (k) potentially damaging to our business and its reputation;
- (l) endangering the health and safety of any employee or member of the public;
- (m) posing a serious risk to the environment;
- (n) involving the unlawful, corrupt or irregular use of public money or resources;
- (o) conduct by a CA ANZ Group Personnel that is oppressive, improperly discriminatory or grossly negligent, or that amounts to gross mismanagement;
- (p) a serious risk to the maintenance of law, including the prevention, investigation and detection of criminal offences and the right to a fair trial;
- (q) systemic issues that would assist the relevant regulator in performing its functions; and/or

- (r) misconduct or an improper state of affairs or circumstances in relation to the tax affairs of CA ANZ, and it would assist the Tax Commissioner or the person receiving the disclosure in performing their duties if they knew about it (such information may include details of non-compliance with a tax law, tax evasion, a scheme set up to avoid tax, unexplained wealth, or any other tax-related misconduct).

3. HOW SHOULD I REPORT MISCONDUCT OR SERIOUS WRONGDOING?

- 3.1 If you become aware of misconduct or serious wrongdoing, you should report it using our third-party, anonymous whistleblowing reporting service, Whispli, which can be accessed at: <https://charteredaccountantsanz.whispli.com/report>.
- 3.2 Whispli is a secure cloud-based whistleblower reporting platform that allows you to report any conduct as is covered by this Policy from any web-enabled device. The whistleblower completes the details and the platform encrypts the information. You will have the option of remaining anonymous. A two-way email communication channel can also be established between the whistleblower and the WPO or the chairperson of the Audit and Risk Committee of the CA ANZ Board (**ARC Chair**) (see paragraph 3.4).
- 3.3 Once a report is lodged through Whispli, it will be relayed to the person appointed from time to time by the CA ANZ Board, in its sole discretion, as the WPO. As at the date of this Policy, the position currently designated by the CA ANZ Board as the WPO is the Group Executive, People & Culture.
- 3.4 If a report concerns either the Chief Executive Officer of CA ANZ (**CA ANZ CEO**) or any CA ANZ Group Personnel who reports directly to the CA ANZ CEO, the WPO will not be informed of the report. Instead, Whispli will route the report to the ARC Chair. The Audit and Risk Committee (**ARC**) is appointed by the CA ANZ Board and its purpose is to assist the CA ANZ Board in fulfilling oversight and governance responsibilities and obligations.
- 3.5 Your identity will, to the extent required by law, be treated as confidential.
- 3.6 We ask that you report any conduct as is covered by this Policy as soon as you become aware of it. We will respond to all reports of any such conduct where the WPO believes that the disclosure has been made on reasonable grounds.
- 3.7 In your report, you need to describe the facts and circumstances of the conduct. Let the facts speak for themselves, and do not make allegations or draw conclusions based on those facts. Do not attempt to investigate the conduct yourself.
- 3.8 Some information should not be disclosed because of overriding protocols, for instance, legal professional privilege, matters of national security, information covered by specific legislation in each of the jurisdiction in which CA ANZ Group operates (for instance, *Australian Border Force Act 2015* (Cth)). If you are unsure whether certain matters should be disclosed, you should discuss this directly with the WPO, Group Executive General Counsel or seek independent legal advice as appropriate.
- 3.9 If we conclude that you have made a false allegation maliciously, you will be subject to disciplinary action.
- 3.10 Please refer to Annexure A of this Policy for a flow chart describing the whistleblowing reporting process.

4. WHO CAN I REPORT TO?

- 4.1 As described above, the WPO is appointed by the CA ANZ Board to protect the whistleblower and to manage your report. In cases where paragraph 3.4 of this Policy applies, the ARC Chair will take over these responsibilities.

- 4.2 The WPO or the ARC Chair (as applicable) may ask you for further information in relation to the information disclosed by you in your report (for example, to clarify, or expand on, certain information you have provided).
- 4.3 You may also choose at any time to make a report to:
- (a) the Australian Securities and Investments Commission (**ASIC**);
 - (b) the Australian Prudential Regulation Authority (**APRA**);
 - (c) the Tax Commissioner, an officer or auditor of CA ANZ; or a tax or BAS agent in relation to disclosures regarding tax affair; or
 - (d) such other local authority or regulator that is otherwise prescribed by applicable law in that jurisdiction for the purposes of receiving such reports, from time to time.
- 4.4 Where the report relates to the conduct of a third party, in some jurisdictions the law will protect you if you raise the matter with the third party directly. However, we strongly encourage you to report your concerns internally first through Whispli. In these circumstances, if the WPO determines that the concerns regarding the third party are reasonably held, a two-way email communication channel will be established with the WPO.
- 4.5 You may also choose at any time to make a report to a lawyer for the purposes of obtaining legal advice or representation.

5. WHAT HAPPENS ONCE I MAKE A REPORT?

- 5.1 The WPO or the ARC Chair (as applicable) will make a preliminary assessment of the report to determine whether the misconduct or serious wrongdoing described contains Qualifying Information and warrants an investigation in accordance with this Policy.
- 5.2 The WPO or the ARC Chair (as applicable) may then either:
- (a) conduct an investigation into the substance of the matter (subject to your rights in respect of confidentiality and the protection of your identity where such confidentiality and protection are legally required); or
 - (b) appoint an investigation officer and ask that person to conduct an investigation and determine whether there is evidence to support the matters raised in the report.
- 5.3 All disclosures will be dealt within a reasonable time. You will be notified when that your report has been received and you will receive feedback on the outcome of the investigation (subject to privacy and confidentiality restrictions).
- 5.4 The ARC will also have oversight of all whistleblowing reports through Whispli.

6. WHAT PROTECTIONS WILL I RECEIVE AS A WHISTLEBLOWER?

- 6.1 All information disclosed in a report, including your identity, will remain confidential and secure to the extent required by law.
- 6.2 A disclosure of information that is likely to or may lead to your identity may also be made in certain circumstances in accordance with applicable law (including where such disclosure is reasonably necessary for the purposes of effectively investigating a report).

- 6.3 Where required by law, your identity can be disclosed:
- (a) to ASIC, APRA or the Australian Federal Police (**AFP**), or the ATO in relation to tax disclosures in Australia or the equivalent regulatory body or prosecuting authority in the relevant jurisdiction;
 - (b) to a lawyer for the purposes of obtaining legal advice, representation or otherwise;
 - (c) where you have given your express written consent; or
 - (d) to the other relevant authorities and/or regulators upon their request, to the extent permissible by law.
- 6.4 If you report any misconduct or serious wrongdoing on reasonable grounds, there are fundamental protections in place for you and your interests:
- (a) you will not be subject to disciplinary action by CA ANZ by reason of you having made the report;
 - (b) we will also not take action against you by reason of you having made the report if the investigation is unable to find any evidence to support the conduct reported;
 - (c) you will not be dismissed, demoted, harassed, discriminated against or subject to bias by reason of you having made the report;
 - (d) your position or duties will not be altered by reason of you having made the report;
 - (e) we will take precautions to ensure that you are not harmed, injured, intimidated, threatened, harassed, bullied or victimised by any of our employees, contractors, consultants, or members of CA ANZ Board by reason of you having made the report; and
 - (f) we will consider any reasonable requests for additional protections that you may require or request (for example, a relocation or leave of absence during the investigation).
- 6.5 If you believe you have suffered any treatment of this kind, you should inform the WPO or the ARC Chair (where circumstances described in paragraph 3.4 apply) immediately.
- 6.6 You must not threaten or retaliate against whistleblowers in any way. If you are involved in conduct of this kind you may be subject to disciplinary action.
- 6.7 In some circumstances, certain protections may apply at law to protect you against civil or criminal litigation or disciplinary proceedings. For more information you should seek legal advice prior to making a report.

7. WHO CAN I TALK TO FOR MORE INFORMATION?

- 7.1 If you have any questions about this policy or reporting serious wrongdoing, you should speak to:
- (a) a member of the People and Culture Team;
 - (b) the designated WPO;
 - (c) the ARC Chair (where circumstances described in paragraph 3.4 apply);
 - (d) the Commonwealth Ombudsman or an Ombudsman; or
 - (e) a solicitor.

Whistleblowing Reporting Process

