

1. Introduction

4. Principles

This Policy reflects the commitment of the MACS to uphold principles of sound governance and promote honest and ethical behaviour by:

systemic, willful or serious breach (or breaches) of MACS' internal policies, including the MACS Code of Conduct (noting that individual breaches are likely to be excluded on the basis that they are 'personal work-related grievances' – see section 7 below)

conduct posing a significant or serious threat to the health and safety of workers or students

serious mismanagement of MACS' resources

engaging in or threatening to engage in victimisation or detrimental conduct towards someone for reporting a disclosable matter

instruction to cover up or attempt to cover up serious wrongdoing

interference with an internal or external audit process

unethical conduct or conduct that creates a serious risk to the reputation of MACS

conduct that is dishonest, fraudulent, corrupt, negligent or illegal (such as theft, drug sale/use, criminal damage)

conduct that is in breach of legal or regulatory requirements and

financial irregularities or conduct that creates a serious risk to the financial wellbeing of MACS, including, but not limited to, fraud, money laundering, or misappropriation of funds.

7. What disclosures do not qualify for protection?

MACS will treat all reports of disclosable matters seriously and take steps to protect anyone who raises concerns in line with this Policy. An eligible whistleblower can still qualify for protection under this Policy where their disclosure turns out to be factually incorrect. However, deliberately false or vexatious disclosures will not be tolerated. Anyone making a deliberately false disclosure may be subject to disciplinary action, which could include dismissal.

A disclosure does not qualify for protection if it is a 'personal work-related grievance'.

7.1 Personal work-related grievances

A disclosure solely about a personal work-related grievance does not qualify for protection under the Whistleblower Protection Scheme. Such personal work-related grievances include:

- an interpersonal conflict with another employee

- a decision about your employment, transfer or promotion

- a decision about the terms and conditions of your employment or

- a decision to suspend or terminate your employment or otherwise discipline you.

Employees can raise personal work-related grievances internally using the previously established People and Culture process or may seek legal advice about their rights and protection in relation to employment matters.

That said, a personal work-related grievance may qualify for protection if:

- it includes information about misconduct or wrongdoing that has significance for MACS beyond the person making the report (for example, systemic issues that impact the workforce more generally, or issues relating to risks to health and safety) or

- the eligible whistleblower seeks legal advice or representation about the operation of the whistleblower protections under the Corporations Act.

8. How can whistleblowers make a protected disclosure?

This Policy establishes several different channels under which whistleblowers can report suspected or actual wrongdoing.

For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be

8.1 Making a disclosure within MACS

MACS encourages disclosures to be made internally in the first instance. MACS has appointed a number of Disclosure Officers, who have relevant expertise to deal with protected disclosures. The role of a Disclosure Officer is to receive disclosures that qualify for protection. An eligible whistleblower's disclosure qualifies for protection from the time it is made to a Disclosure Officer, regardless of whether the eligible whistleblower or the Disclosure Officer recognises that the disclosure qualifies for protection at that time.

Responsibility	Role
MACS Whistleblower Protection Officer	General Manager, Compliance
MACS Disclosure Officers	General Manager, Compliance
	General Manager, Legal – MACS Corporate
	General Manager, People Experience
	General Manager, Employee Relations

For contact details of the people who currently hold these positions, see the [MACS website](#).

Disclosures can be made verbally or in writing to any Disclosure Officer, or via our secure external service provider, Your Call.

If an eligible whistleblower does not feel comfortable raising their disclosure with a Disclosure Officer, they could also raise it with any of the following:

- an officer or senior manager of MACS, MACSS or MACSEYE. For these purposes, an officer or senior manager includes the Executive Director, any member of the MACS Executive Leadership Team, or
- the internal or external auditors of MACS or its subsidiaries (including a member of an audit team conducting an audit).

Disclosures can be made anonymously – see section 9 below.

8.2 Making a disclosure to Your Call

Alternatively, if an eligible whistleblower does not feel comfortable raising their disclosure directly with an eligible recipient within MACS, a disclosure can be made to the Your Call whistleblowing service, which is an external, independent provider that provides confidential reporting of whistleblower concerns.

Your Call operates through an online message board accessible to individuals who have initiated a report. The message board facilitates the following functionalities:

Anonymous communication: Individuals can communicate with Your Call, choosing whether to reveal their identity.

Secure document upload:

How to make a disclosure via Your Call

Service provider	Hotline (9am to midnight AEST on business days)	Online	Unique Identifier Code
Your Call	1300 790 228	https://www.yourcall.com.au/report	*Unique identifier

*The Unique identifier number is provided directly by Your Call.

If you are deaf, hard of hearing or require an alternative method of communication due to disability, you can contact Your Call online. If you would like to contact Your Call by phone, you can do so through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

An interpreter service is also available through Your Call. Calls will be linked to the Translating and Interpreting Service (TIS National), which is an interpreting service provided by the Department of Home Affairs.

8.3 Making a disclosure to a body or person outside MACS

Protected disclosures can also be raised outside of MACS with the following bodies:

ASIC, APRA, or another prescribed Commonwealth body

legal practitioners for the purpose of obtaining legal advice or representation about the operation of whistleblower legislation or

journalists or parliamentarians in specific circumstances (i.e. public interest disclosures or emergency disclosures in line with the provisions set out in the Act – see further below).

If a whistleblower wishes to make their disclosure to an external party, they may wish to consult the following guidance to ensure that their disclosure will qualify for protection: [ASIC in Information Sheet 239: How ASIC handles whistleblower reports](#).

8.4 Public interest and emergency disclosures

Under specific circumstances, disclosures can be made to a journalist or parliamentarian and still qualify for protection. For a disclosure to be considered a public interest or emergency disclosure, it must meet strict criteria, including that:

Prior Reporting to Regulator or Prescribed Body: The information disclosed must have been reported previously to ASIC, APRA or prescribed Commonwealth authority; and

Minimum 90-Day Interval: At least 90 days must have elapsed since the initial disclosure to the regulator or prescribed body.

Whistleblowers contemplating a public interest or emergency disclosure are strongly advised to seek independent legal advice before proceeding. This precaution ensures that individuals are well-informed about the legal implications and safeguards associated with such disclosures.

9. Anonymity

Anonymous disclosures are capable of being protected under the Whistleblower Protection Scheme.

Eligible whistleblowers can choose to remain anonymous while making a disclosure, over the course of an investigation and after the investigation is finalised. Eligible whistleblowers can refuse to answer questions they consider could reveal their identity at any time.

If you choose to remain anonymous, please maintain two-way communication with MACS (such as via an anonymous email address), so that follow-up questions and feedback can be provided. This will ensure that MACS can appropriately address your disclosure.

10.2 Protection from detrimental action

MACS is committed to protecting eligible whistleblowers from detriment (including eligible whistleblowers who make an anonymous disclosure). Civil and criminal sanctions apply to breaches of the Whistleblower Protection Scheme. Taking, inciting, or threatening detrimental action against an eligible whistleblower due to a disclosure or cooperation with an investigation is an offence.

Specific examples of 'detriment' include dismissing an employee, altering an employee's position or duties to their disadvantage, harassing or intimidating a person, and harming or injuring a person (including psychologically).

MACS will take reasonably practicable steps to protect an eligible whistleblower from detriment. This includes, but is not limited to, taking steps to ensure eligible recipients within MACS are aware of their obligations to maintain confidentiality (section 10), providing support services (see section 12), and taking steps to address any allegation of detrimental action (which may include investigation).

Any concern of a whistleblower regarding potential unfavourable treatment should be promptly reported to any Disclosure Officer or a regulatory body such as ASIC or APRA for investigation. If

confidentiality is not compromised when providing regular updates. The extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations and any other factors MACS considers relevant in the situation.

Where appropriate, MACS will report the findings of an investigation to the Child Safety and Risk Management Board Committee. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure, but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.

11.2 Fair treatment

If the disclosure mentions or relates to staff of MACS other than the eligible whistleblower, MACS will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

12. Support

Whistleblowers can rely on the safeguards outlined in this Policy when making disclosures that qualify for protection under the Whistleblower Protection Scheme. MACS is committed to transparency and to building an environment in which people feel safe to raise legitimate issues relating to MACS' operations.

In addition to supports outlined in this Policy, MACS employees and their families have access to the Employee Assistance Program (EAP), offering professional and confidential assistance. Contact details for the EAP are available from Disclosure Officers or a MACS Manager.

13. Roles and reporting responsibilities

Role	Responsibility	Reporting requirement
MACS Disclosure Officers	<ul style="list-style-type: none"> Provide advice to individuals about making a disclosure Receive whistleblower disclosures Refer disclosures to the Whistleblower Protection Officer for possible investigation 	<ul style="list-style-type: none"> Update the whistleblower throughout the investigation, in consultation with the Whistleblower Protection Officer Notify whistleblower of outcome following investigation in certain circumstances, depending on to whom the disclosure in question has been made
Whistleblower Protection Officer – General Manager Compliance	<ul style="list-style-type: none"> Provide advice to individuals about making a disclosure Receive whistleblower disclosures from an eligible whistleblower, through Your Call, or through referrals from other MACS Disclosure Officers Instigate or authorise investigations 	<ul style="list-style-type: none"> Regular reporting to the Child Safety and Risk Management Board Committee, including findings of an investigation Update the whistleblower throughout the investigation and notify of outcome following investigation
Director, Governance, Legal and Compliance	<ul style="list-style-type: none"> Provide advice to individuals about making a disclosure Receive whistleblower disclosures, including disclosures that relate to the Whistleblower Protection Officer 	<ul style="list-style-type: none"> Update the whistleblower throughout the investigation Notify whistleblower of outcome following investigation



Policy information

Responsible director	Director, Governance, Legal and Compliance
Policy owner	General Manager, Compliance
Approving authority	MACS Board
Assigned board committee	Child Safety and Risk Management
Approval date	12 July 2024 (minor amendments approved by the Executive Director)
Risk Rating	Extreme
Review by	September 2028
Publication	MACS, CEVN, gabriel, school or service website

POLICY DATABASE INFORMATION

Assigned framework	Governance
Related documents	Conflict of Interest Policy Protect – Identifying and Responding to Abuse – Reporting Obligations Policy
Superseded documents	Whistleblower Policy – v1.0 – 2021 Whistleblower Policy – v2.0 – 2022 Whistleblower Policy – v2.0a – 2023 (rebranding, no amendment)
New policy	