



Northern Cemeteries Policy & Procedure

Whistleblower Policy

Whistleblower Policy - Public Summary

1. INTRODUCTION & PURPOSE

1.1 It is important to the Employer that the business operates with honesty, fairness and integrity in all our business activities, protecting the highest standards of personal and professional ethics and behaviour 'always'. This includes ensuring that the Employer acts with integrity, honesty and in accordance with good governance principles.

1.2 This purpose is achieved by:

- (a) making sure processes are in place which allow workers and their families to report any concerns about unethical or unlawful conduct or behaviour connected with the business activities of the Employer; and
- (b) making workers aware that there are protections available under Whistleblower Laws and this policy if they chose to report any unethical or unlawful conduct/behaviour.

2. WHAT ARE WHISTLEBLOWER LAWS?

2.1 Whistleblower Laws encourage people to come forward and report allegations of unethical or unlawful conduct/behaviour by a business without fear of being treated unfairly or less favourably.

2.2 People will be protected by Whistleblower Laws if:

- (a) they are eligible to be a whistleblower; **and**
- (b) the information they raise relates to unlawful or unethical conduct/behaviour relating to the Employer and the allegations are made in good faith; **and**
- (c) they communicate the information to a person who is allowed to receive that information.

2.3 If a person satisfies the requirements set out above, they will be protected by Whistleblower Laws and this policy, and are immune from contractual, criminal and civil prosecution for reporting allegations of unlawful or unethical conduct/behaviour by a business.

3. WHO CAN BE A WHISTLEBLOWER?

3.1 Only certain people are protected by the Whistleblower Laws, this includes:

- (a) an officer of the Employer - this is someone who is in senior management or on the Board of Directors;
- (b) current and former employees of the Employer;
- (c) a person or organisation that currently (or has in the past) provided services to the Employer, such as an accountant or auditor. This includes any employees of that organisation; and
- (d) anyone who is an associate of the people mentioned in (a), (b) and (c), such as a spouse or child of a current or former employee.

4. WHAT INFORMATION CAN BE DISCLOSED?

4.1 The Whistleblower Laws and this policy provide certain protections where a person discloses information about unlawful or unethical conduct/behaviour relating to the Employer. Examples of the type of conduct/behaviour that may be reported, include:

- (a) dishonesty;
- (b) fraud

- (c) an unreported conflict of interest, for example a person using their position for their own benefit and possibly to the detriment of the Employer;
 - (d) waste of company resources;
 - (e) corruption, for example a person accepting bribes;
 - (f) damaging, or risking damage to, the environment;
 - (g) breaching certain laws, including the *Corporations Act 2001* (Cth) and the *Australian Securities and Investment Commission Act 2001* (Cth);
 - (h) committing an offence under a law of the Commonwealth which is punishable by imprisonment for 12 months or more; and
 - (i) placing the public in danger or placing the financial viability of the Employer at risk.
- 4.2 To report the above conduct/behaviour, a person must have reasonable grounds to believe that unethical or unlawful conduct/behaviour has occurred, will occur or is likely to occur.
- 4.3 The Whistleblower Laws and this policy do not apply to general grievances and complaints about a person's own employment.
- 4.4 Examples of a general grievance or complaint relating to a person's employment are decisions made by management about discipline, promotion or termination of employment.
- 5. WHO SHOULD INFORMATION BE REPORTED TO?**
- 5.1 In order to be protected by Whistleblower Laws (and this policy), the report must be made to:
- (a) the Whistleblowing Officer;
 - (b) an officer or senior manager of the Employer, such as the CEO or Board Chairperson;
 - (c) an auditor or member of an auditing team that audits the Employer;
 - (d) an actuary engaged by the Employer;
 - (e) a lawyer engaged by a person for the purpose of obtaining advice or legal representation on the Whistleblower Laws;
 - (f) the Australian Securities and Investments Commission (**ASIC**); or
 - (g) the Australian Prudential Regulation Authority (**APRA**).
- 6. ACCESS TO THIS POLICY**
- 6.1 This policy will be made available to all employees and officers of the Employer, as well as any contractors in the workplace by being stored (a summary) on Northern Cemeteries' public website as well as Northern Cemeteries internal policy repository where employees only have access. At any time, employees, contractors and officers can request a copy of the policy from the Whistleblower Officer.
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The detail above is a summary and identifies key points only of the full Whistleblower Policy. External parties, please contact the Whistleblower Officer (v.rowland@nmclm.com.au) to request the full policy, employees have access to full policy on shared drive.