

## 1. Introduction and Purpose

Tearfund values transparency and accountability and is committed to fostering a culture of legal, ethical and moral behavior (in line with biblical values and recognised ethical practice), with exemplary corporate governance. Tearfund supports the reporting of improper conduct. This policy establishes a framework to provide Tearfund People and members of the public with an accessible and safe process to report concerns regarding situations where they believe that Tearfund or anyone connected with Tearfund has acted in a way that constitutes serious wrongdoing; including unethical, illegal, corrupt or other inappropriate conduct, as set out below.

### 1.1 Scope

This policy applies to you if:

- you are an Eligible Whistleblower; and
- you have disclosed (or intend to disclose) a Reportable Matter to an Eligible Recipient or to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or another entity prescribed under the Corporations Act.

See below for the meaning of the terms 'Eligible Whistleblower' (1.2), 'Reportable Matter' (2.2) and 'Eligible Recipient' (2.4.1).

### 1.2 Who is an Eligible Whistleblower?

An Eligible Whistleblower can be someone who is or was:

- an officer or employee of Tearfund Australia (this includes current and former employees);
- a person who supplies goods or services to Tearfund or an employee of that supplier;
- a person who has an affiliation with Tearfund (e.g. volunteer, Tearfund member or Tearfund partner);
- a relative, or dependent of any of the above.

An Eligible Whistleblower

- has an obligation to report wrongful acts in accordance with this Policy;
- has the right to speak freely and honestly to report wrongful acts in a safe environment and to avail themselves of protection against reprisal for having made the report (see Section 2.5 Whistleblower Protections).

A person is also entitled to protection as a Whistleblower if they get advice from a legal practitioner on the operation of whistleblowing protection laws.

## 2. Policy

### 2.1 Principles

- *Higher standard* – This Policy is designed to comply with Tearfund's legal obligations. If anything in this Policy is inconsistent with any law imposed on Tearfund, that legal obligation or the "higher standard" will prevail over this Policy.
- *Speak up and report* – We encourage Tearfund People to report any concerns in line with our policies and procedures.
- *Expectations of Whistleblowers* – Tearfund expects people to act honestly and ethically, and to make any report on reasonable grounds.
- *Responsibility to Whistleblowers* – Tearfund's obligations to Whistleblowers are included in section 2.5 'Whistleblower Protections'.

- *Confidentiality and consent* – Tearfund will maintain confidentiality of all reports and protect the identity of Whistleblowers to the fullest extent possible. While Tearfund encourages Whistleblowers to identify themselves to a Whistleblower Protection Officer (see 2.4.1 ‘Making a Report’), they may opt to report their concerns anonymously.

## 2.2 What is a Reportable Matter?

A Reportable Matter involves disclosure of reasonable grounds to suspect that the information being disclosed is about past, present or likely future:

- breaches of legislation, including the Corporations Act; or the Taxation Administration Act;
- criminal offences or misconduct (including fraud, theft, bribery, negligence, mismanagement of funds, default, breach of trust and breach of duty or improper conduct in relation to tax affairs);
- improper states of affairs or circumstances (i.e. breaches of the Tearfund Code of Conduct, or unethical conduct, or Improper conduct relating to accounting, internal controls, compliance, audit, mismanagement of Tearfund resources, or maladministration), behaviour that represents a danger to Tearfund people or the public (i.e. endangering health and safety);
- suppression or concealment of any of the above;
- sexual abuse or other physical or mental harm caused to any individual inclusive of those who access and support Tearfund’s programs.

Refer to Tearfund’s Safeguarding Children Policy and/or Prevention of Sexual Exploitation, Abuse and Harassment Policy for further information on areas relating to sexual abuse or misconduct.

Reports may also be made in relation to Tearfund Partners in regard to any of the above matters. Tearfund will assess how the Partner should be made aware of the report and will work with the Partner and any relevant authorities and/or appropriate persons or agencies to support protection of Whistleblowers and proper investigation and reporting processes.

## 2.3 What is not a Reportable Matter under this policy?

Personal work-related grievances that do not involve a detriment caused to you as a Protected Whistleblower (or a threat of detriment) are not a Reportable Matter and are not protected under the *Corporations Act 2001* or *Taxation Administration Act 1953*. This policy is not intended to replace the procedures in Tearfund’s Grievance Policy, which exists for staff to raise any matter they may have in relation to their work or their work environment, another person, or decision affecting their employment. A personal work-related grievance should be dealt with in accordance with the Grievance Policy.

Operational or Sensitive complaints in relation to Tearfund activities should be reported using Tearfund’s Complaints Policy which is available on Tearfund’s website.

## 2.4 Reporting and Disclosure Process

Reports can be made in writing or verbally and should include as much detail as possible and, where feasible, supporting evidence. It is acceptable to make an anonymous complaint, however it is noted that this may impede any subsequent investigation.

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It should include information such as:

- The nature of the alleged breach;
- The person or persons responsible for the breach;
- The facts on which the complainant’s belief that a breach has occurred, and has been committed by the person named, are founded (i.e. possible witnesses, date, time, location, evidence of the events such as documents or emails);

- The nature and whereabouts of any further evidence that would substantiate the allegations (if known);
- Any steps that have been taken to report the matter elsewhere or resolve the concern.

The absence of evidence will be taken into account in subsequent consideration of whether to open an investigation into the matter, however, absence of such evidence is not an absolute bar to the activation of an investigation.

### 2.4.1 Making a Report

A Whistleblower must make their disclosure to an Eligible Recipient. The following are considered to be Eligible Recipients:

- The Tearfund Whistleblower Protection Officer (who is the People & Culture Director, or the Chief Executive Officer when the People and Culture Director is unavailable);
- The Australian Securities and Investment Commission (ASIC) or The Australian Prudential Regulatory Authority (APRA);
- An auditor or member of the audit team for Tearfund;
- A member of the Tearfund Leadership team. When a member of the Leadership team receives a report they will immediately inform the Chief Executive Officer unless the report is in relation to the Chief Executive Officer, in which case they will immediately inform the Board Chair;
- The Chair of the Board. When the Board Chair receives a report, they will inform the Chief Executive Officer, unless the report is in relation to the Chief Executive Officer;
- A legal practitioner, if someone is seeking legal advice about whether the protections will apply to them.

Reports can be made via email to [whistleblower@tear.org.au](mailto:whistleblower@tear.org.au) (this is directed to Tearfund’s People and Culture Director and to Tearfund’s Chief Executive Officer) or to [chair@tear.org.au](mailto:chair@tear.org.au) (this is directed to Tearfund’s Board Chair).

## 2.5 Whistleblower Protections

Tearfund will make every effort to protect those who make a whistleblowing disclosure in good faith and on reasonable grounds as follows:

### 2.5.1 Protection from detrimental behaviours

Tearfund will not tolerate any detriment inflicted on whistleblowers due to making or intending to make a report under this policy, including any of the following behaviors of Tearfund People towards the Whistleblower:

- Bullying, harassment, threats, intimidation, harm or injury;
- Retaliation, dismissal, suspension, demotion or termination of role;
- Discrimination (direct or indirect);
- Victimisation or vilification;
- Damage to their property, business, financial position or reputation;
- Revelation of their identity as a Whistleblower without their consent or contrary to law;
- Threat to carry out any of the above actions.

This protection applies regardless of whether concerns raised in a report are found to be true, providing the Whistleblower has acted honestly and ethically and made the report on reasonable grounds and applies to individuals conducting, assisting or participating in an investigation, or making a report to an external body under this policy.

## 2.5.2 Notification of Detrimental Behaviours

If the whistleblower believes that someone is not complying with the points outlined in section *Protection from detrimental behaviours* they will immediately notify the Chief Executive Officer unless the report is in relation to the Chief Executive Officer, in which case they will immediately inform the Board Chair. Anyone found to be victimising or disadvantaging another individual for making a report under this Policy will be disciplined and may be dismissed or subject to criminal or civil penalties.

## 2.5.3 Legal Protections

Whistleblowers may also be entitled to the following legal protections for making a report:

- protection from civil, criminal or administrative legal action;
- protection from having to give evidence in legal proceedings; and/or
- compensation or other legal remedy.

## 2.5.4 Employee Support

In addition to the above protections, Tearfund offers support for employees who make or are the subject of disclosures through the Employee Assistance Program. See the Employee Assistance Program Policy for details or speak with the People & Culture team.

If, at any time, a potential Whistleblower is not sure whether to make a protected disclosure, they can get independent legal advice. Any discussions they have with a lawyer will be protected under this Policy and under law.

## 2.5.5 Confidentiality

Tearfund will do all that it can to protect confidentiality, including protecting the identity of the whistleblower who makes a confidential report. Information provided for the investigation should only contain information that is reasonably necessary to conduct the investigation. The Whistleblower's identity will not be disclosed unless:

- they consent in writing to the disclosure;
- the disclosure is made to ASIC, APRA or the Australian Federal Police (AFP);
- the disclosure is made to a Legal Practitioner for the purpose of obtaining advice;
- the disclosure is authorised under the *Corporations Act 2001* (Cth); and/or
- the disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare.

It is illegal for a person to identify a Whistleblower, or disclose information that is likely to lead to the identification of the Whistleblower unless an exception above applies. If the Whistleblower feels that their confidentiality has been breached, they can lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation. Tearfund may also take disciplinary action against individuals that breach the confidentiality of a Whistleblower, including summary dismissal.

The Whistleblower may choose to remain anonymous when disclosing a Reportable Matter, over the course of the investigation and after the investigation is finalised. While the Whistleblower is encouraged to share their identity when making a disclosure, as it may make it easier to address their disclosure of a Reportable Matter and for Tearfund to communicate with them, they are not required to share their identity. If the Whistleblower doesn't share their identity, Tearfund will assess the disclosure in the same way as if they had revealed their identity. However, there may be some practical limitations in conducting the investigation if the identity of the Whistleblower isn't shared with investigators.

## 2.6 False Reports

Whistleblowing reports must be made on reasonable grounds. Disciplinary action will be taken against any employee or volunteer who is found to have knowingly made a false or malicious whistleblowing report, in accordance with Tearfund’s Discipline Policy. This may result in disciplinary action up to and including dismissal.

## 3. Investigations

Once a report of a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of those allegations will begin as soon as practicable after the report has been received. Tearfund’s Whistleblower Guidelines set out the process for receiving and investigating reports.

## 4. Definitions/Terminology Clarification

**Complaint** Whistleblowing is different to a complaint or grievance. A complaint refers to an expression of dissatisfaction or concern regarding Tearfund as an organisation, or a Tearfund person, where a response or resolution may be explicitly or implicitly expected.

**Eligible Recipient** See 2.4.1

**Eligible Whistleblower** See 1.2.

**Grievance** is defined as a “problem, concern, dispute or complaint related to work or the work environment”.

**Protected disclosure:** Protected disclosures may relate to matters beyond criminal breaches, including breaches of tax laws, ASIC laws and APRA laws. Conduct that is not illegal but indicates systemic issues will also be disclosable. However, the protections will not extend to disclosures about personal employment or workplace grievances such as interpersonal conflicts, transfer, promotion, or disciplinary decisions.

**Reportable Matter** See 2.2 and 2.3.

**Whistleblower** This is defined by ACFID as “a member of staff, volunteer, contractor or partner who reports suspected wrong-doing, including suspicion of fraud, misuse of resources, neglect of duties or a risk to health and safety.” This involves a breach of legislation that Tearfund needs to comply with, a Tearfund policy or Tearfund’s Code of Conduct.

**Good faith** This involves sincere belief or motive without malice.

**Tearfund People** For the purpose of this policy, “Tearfund people” refers to all Tearfund staff, volunteers, contractors and consultants as described in the scope of the policy.

**Wrongful act** This includes, but is not limited to, acts such as criminal offences; mismanagement of funds; actual or suspected fraud; misinformation to public bodies; legal breaches such as negligence, breach of contract or breach or administrative law; endangerment of health, safety and the environment; abuse of authority; sexual abuse or other physical or mental harm caused to any individual inclusive of those who access and support Tearfund’s programs; abuse of authority; breach of the Tearfund Codes of Conduct; other unethical conduct. The suppression or concealment of any of the above.

## 5. Related References

Tearfund policies	External policies and documents
Code of Conduct	ACFID Code of Conduct
Complaints policy and procedures	ASIC Guidance for whistleblowers
Discipline policy	Corporations Act 2001 (Cth)
Fraud policy and processes	Taxation Administration Act 1953
Grievance policy	
Partnership agreement documents (International Program team)	
Prevention of Sexual Exploitation, Abuse and Harassment Policy	
Safeguarding Children Policy	