



DVAC Whistle-blower Policy

1. Purpose & Rationale

- 1.1. The Corporations Act 2001 (Corporations Act) provides protections for certain types of persons that make a disclosure of Reportable Conduct. This policy has been put in place to ensure employees and other Disclosers can raise concerns regarding any misconduct or improper state of affairs or circumstances of the Employer (including any related entities of the Employer) (**the Employer**) without being subject to victimisation, harassment or discriminatory treatment.

2. Position Statement & Scope

- 2.1. The protections in this policy apply to Disclosers, which means anyone who is, or has been, any of the following with respect to the Employer:
 - employee
 - director
 - officer
 - contractor (including employees of a contractor)
 - supplier (including employees of suppliers)
 - associate
 - consultant, or
 - a relative, dependant, spouse, or dependant of a spouse of any of the above.
- 2.2. The protections in this policy will also apply to any person who has made a disclosure of information relating to the Employer to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblowing protection laws.
- 2.3. Personal work-related grievances regarding matters such as an interpersonal conflict with the Discloser and another employee or a business decision relating to an engagement, transfer, promotion, terms and conditions, suspension or termination of the Discloser's employment typically fall outside this policy and should be raised in accordance with the relevant employee grievance policy that applies. An exception to this is where a personal work-related grievance is related to detrimental treatment taken against the Discloser because the Discloser has made (or is suspected of making) a disclosure under this policy, or because the Discloser proposes to (or could) make a disclosure under this policy.

3. Expected Outcomes

The auditable expected outcome of this policy include:

- Policy compliance: alignment with Corporations Act requirements and related guidance
- Confidentiality and protection: Evidence of secure reporting channels and no upheld cases of retaliation
- Awareness and training: Training records, communication and onboarding materials cover whistle-blower rights



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- Effective disclosure management: Timely logging and triaging of reports and investigation timelines and outcomes documented
- Board Oversight: Regular reporting to the board (trends and case summaries (anonymised) reviewed)

4. Definitions

Term	Definition
Disclosers	To be covered by the Whistle-blower Policy you must be a current or former: • employee of the company or organisation your disclosure is about, or a related company or organisation • officer (usually that means a director or company secretary) of the company or organisation your disclosure is about, or a related company or organisation • contractor, or an employee of a contractor, who has supplied goods or services to the company or organisation your disclosure is about, or a related company or organisation. This can be either paid or unpaid, and can include volunteers, or • associate of the company or organisation, usually a person with whom the company or organisation acts in concert • trustee, custodian or investment manager of a superannuation entity, or an officer, employee, or a goods or service provider to a trustee, custodian, investment manager, or • spouse, relative or dependant of one of the people referred to above. While you must hold or have held one of these roles to access the protections, you do not have to identify yourself or your role, and you can raise your concerns anonymously.
Eligible recipient within DVAC for a whistle-blower disclosure	• Team Leaders • CEO • Other Managers of the Service • Board of Management, or • Any appointed external auditor or actuary of the Employer.
Detrimental Treatment of a Whistle-blower	Detrimental treatment may include, but is not limited to: • Dismissal • Injury of an employee in their employment



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Term	Definition
	• Alteration of an employee's position or duties to their disadvantage • Discrimination between an employee and other employees of the same employer • Harassment or intimidation of a person • Damage to a person's property • Damage to a person's reputation • Damage to a person's business or financial position, or any other damage to a person.
Reportable Conduct	Reportable Conduct is conduct which involves: • dishonest behaviour • fraudulent activity • unlawful, corrupt or unethical use of company funds or practices • improper or misleading accounting or financial reporting practices • behaviour that is oppressive, discriminatory or grossly negligent • unsafe work practices • a serious risk to the health and safety of any person at the workplace • a serious risk to public health, public safety or the environment, or • behaviour which may cause financial loss to DVAC, damage its reputation or be otherwise detrimental to DVAC's interests.

5. Roles & Responsibilities

Roles	Responsibilities
Discloser	Formally report reportable conduct under this policy to an eligible recipient within DVAC.
Eligible recipient or appointed investigator	Assess formal reports made under this policy and undertake investigations of reportable conduct in accordance with this policy.



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Roles	Responsibilities
ELT	Enforce discloser protections, ensuring retaliation against disclosers is not tolerated.
HR	Support procedural fairness and internal support in accordance with this policy.
External supporter provider	Support disclosers in accordance with this policy, ssafeguarding disclosers from retaliation, monitoring their wellbeing and supporting access to legal protections.
Board	Oversee implementation and effectiveness of this policy.

6. Responsibility to report

6.1. The Employer relies on its employees and Disclosers to maintain its culture of honest and ethical behaviour. To this end, it is expected that any Discloser who becomes aware of Reportable Conduct will make a formal report.

7. How to report

7.1. Employees of DVAC should initially report the Reportable Conduct to their relevant Leader by telephone or email. If a Discloser is unable to use the above reporting channel, a report can be made to an Eligible Recipient within the Employer. Eligible Recipients in relation to the Employer are:

- directors
- officers
- senior managers, or
- any appointed external auditor or actuary of the Employer.

7.2. Reports to an Eligible Recipient may be made in person or by telephone, and the Discloser must inform the Eligible Recipient that they wish to make a report under this policy.

8. Investigation of reportable conduct

8.1. Upon receiving a report, the relevant Supervisor/Manager of the Employee will determine if the report relates to Reportable Conduct in consultation with the HRBP and, if so, the report will be investigated as appropriate. The investigation may be conducted internally or via an externally appointed investigator.

8.2. The particular investigation process and enquiries will be determined by the nature and substance of the report. All investigations will be conducted in an objective and fair manner, and will be reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.



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8.3. Where a Discloser wishes to remain anonymous, the Discloser's identity will not be disclosed to the investigator or to any other person. Information that is likely to lead to the identification of the Discloser can be disclosed without the Discloser's consent, provided that:

- the disclosure of the confidential information is reasonably necessary for the purposes of investigating the conduct disclosed by the Discloser, and
- all reasonable steps are taken to reduce the risk that the Discloser will be identified.

8.4. Where appropriate, the Eligible Recipient or appointed investigator will provide feedback to the Discloser regarding the investigation's progress and/or outcome. This will be subject to privacy and confidentiality considerations.

9. Confidential reporting

9.1. All reasonable steps will be taken to protect a Discloser's identity following a report of any matter that is considered Reportable Conduct.

9.2. Information about a Discloser's identity and information that is likely to lead to the identification of the Discloser may be disclosed in the following circumstances:

- where the information is disclosed to ASIC, APRA or the Australian Federal Police
- where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws, or
- where the Discloser consents.

9.3. All information, files and records that form part of an investigation into Reportable Conduct will be retained securely.

10. Protections and support available to disclosures

10.1. A Discloser will not be subject to any civil, criminal or disciplinary action for making a report that is covered by this policy, or for participating in any subsequent investigation by the Employer.

10.2. The Employer will not tolerate any retaliation against any Discloser. Retaliation occurs where a person causes or threatens detrimental treatment to another person as a result of making a report of Reportable Conduct. Detrimental treatment may include, but is not limited to:

- dismissal
- injury of an employee in their employment
- alteration of an employee's position or duties to their disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation of a person
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position, or
- any other damage to a person.



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- 10.3. Detrimental treatment by any employee will be deemed a serious breach of this policy and may result in disciplinary action up to and including termination of employment. Retaliatory conduct may also attract civil or criminal liability.
- 10.4. DVAC will connect the Discloser with internal and external support providers as necessary.

11. Consultation

- 11.1. Governance policies and procedures are Level 1 documents. In accordance with DVAC's Document Management Procedure and Schedule of Delegations, Level 1 documents are to be reviewed and ratified by the DVAC Board.
- 11.2. The review and development of this policy should involve consultation with internal and external subject matter experts and approval by the CEO, prior to Board ratification.

12. Owing Team

- 12.1. The Business Services team is responsible for implementation, review, and continuous improvement of this policy.

13. Review Schedule

- 13.1. The review cycle for DVAC policy documents: all new policies, as well as existing policies undergoing review or updates, will be formally reviewed every two (2) years. However, earlier reviews may be initiated if there are significant legislative changes, shifts in organisational structure, or emerging sector requirements that impact the relevance or effectiveness of the policy. This ensures that DVAC's policies remain current, compliant, and aligned with best practice and organisational.

Version	Date Endorsed	Review Date	HSQF Standard	Approved by	Content reviewed/ purpose
v1.0	3/9/2024	3/9/2025	1	DVAC Board	Included in Governance Policy v1.0-5.0
v2.0	24/9/2025	1/9/2027	1	DVAC Board	Extracted from Governance Policy when updated to v6.0. Reformatted using new policy template. Material changes limited to addition of Expected Outcomes and Roles & Responsibilities.