

Accounting Professional & Ethical Standards Board Limited

Manual:	Policies and Procedures	Issue Date:	May 2023
Section:	Corporate Governance	Revision:	N/A
Subject:	WHISTLEBLOWER	Version No:	1.1

Introduction

1. APESB is committed to promoting exemplary levels of professionalism and ethical behaviour in the accounting profession.
2. APESB encourages and supports the reporting of suspected or actual misconduct or unlawful activity within APESB.
3. APESB's Board have adopted this policy to provide a safe and confidential environment where concerns about suspected or actual misconduct or unlawful activity can be raised by an individual without fear of reprisal or detrimental treatment.
4. The purpose of this policy is to set out who is entitled to protection as a whistleblower under this policy, the applicable protections available and the process that will be followed by APESB when a disclosure or matter is made or reported.

Eligibility

5. To be eligible for whistleblower protection under this policy, and under the relevant provisions of the *Corporations Act 2001* or the *Taxation Administration Act 1953*, you must meet the following criteria:
 - a. be an eligible whistleblower as identified in clause 6 of this policy;
 - b. have information on disclosable matters of the types set out in clause 7 of this policy; and
 - c. have disclosed the information in clause 5(b) to certain people/parties as identified in clause 11 of this policy.

Eligible whistleblowers

6. Eligible whistleblowers under this policy can be current and former directors, officers, company secretaries, employees, contractors, suppliers (or their employees and subcontractors) and volunteers. Eligible whistleblowers can also be relatives, dependents or spouses of any of these people.

Disclosable Matters

7. The types of matters that are considered disclosable under this policy includes, but is not limited to:
 - Dishonest, corrupt or illegal activities.
 - Theft, fraud, money laundering or misappropriation.
 - A serious breach of APESB's policies and procedures.
 - Offering or accepting a bribe.
 - Damage/sabotage, violence, drug and alcohol sale/use.
 - Risks to the health and safety of workers.
 - Unethical conduct.
 - Bullying, discrimination, harassment or abuse.

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- Victimising someone or cause/threaten detriment for reporting matters under this policy or participating in any investigation or review related to such a disclosable matter.
 - Any instruction to cover up or attempt to cover up serious wrongdoing.
8. Disclosure of personal work-related grievances are not eligible for protection under this policy.
9. If the eligible whistleblower is involved in the matter, disclosure of the matter does not protect the individual from his or her liabilities for the misconduct.
10. A false report made under this policy (including where the report has been made maliciously, vexatious or without any basis) may constitute misconduct and may lead to disciplinary action being taken against the person making the false or vexatious report.

People/Parties who can receive disclosures

11. Individuals can disclose information to the following people/organisations:
- The CEO of the APESB.
 - The Chairman of the APESB.
 - Any director or senior manager of the APESB.
 - An internal or external auditor of APESB.
 - A tax agent or BAS agent of APESB (for any tax related matters).
12. In some circumstances, the disclosure of information may also be protected when made to:
- The Australian Securities and Investments Commission (ASIC).
 - The Australian Commissioner of Taxation;
 - Another Commonwealth authority prescribed by law; or
 - a journalist or parliamentarian as a public interest disclosure or emergency disclosure.
13. The *Corporations Act 2001* sets out specific criteria for making public interest disclosures or emergency disclosures. It is strongly recommended that individuals contact APESB's Chairman or CEO, or obtain independent legal advice in the first instance, to ensure the individual understands the criteria for making a public interest or emergency disclosure that qualifies for whistleblower protection under law.

How to make a disclosure

14. Reports can be made in person or by telephone, post or email. Reports made to the CEO or Chairman can be made via the details in Appendix 1.
15. When making a report, the individual should clearly outline the issue or concern, the alleged misconduct (including when and how it occurred), the individual(s) involved and any further evidence which would substantiate the allegation.

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16. Individuals are encouraged to seek independent legal advice if they are concerned about whether to make a protected disclosure. Any discussions with a lawyer will be protected under this policy and by law.
17. Individuals can choose to remain anonymous when disclosing a matter under this policy.
18. All information reported and further disclosed will be treated confidentially.

Protection for Whistleblowers

Confidentiality

19. The identity of an eligible whistleblower under this policy, including any information that could lead to their identification, will be kept confidential unless the whistleblower has consented to the disclosure.
20. The disclosure of a whistleblower's identity without their consent will only occur if the disclosure of identity is required by law or if it is made to a lawyer for the purpose of obtaining legal advice or representation in relation to the operation of the Australian whistleblower laws.

Detrimental treatment

21. No person at APESB may cause or threaten any detriment to any person who is, or proposes to be, a whistleblower or who is suspected, or believed, to be a whistleblower.
22. Detriment for the purpose of this policy includes, but is not limited to:
 - Dismissal, or termination of services or supply.
 - Demotion.
 - Discrimination, intimidation, victimisation or harassment.
 - Current or future bias.
 - Threats of any of the above.
23. Any eligible whistleblower who believes they are subject to detriment because of making a disclosure should report to APESB's CEO or Chairman.

Other protections

24. Other protections may be afforded under Australian whistleblower laws if a disclosure is made in accordance with this policy.

Investigation or review of reported matters

25. When APESB is made aware of a matter reported to one or more of the people/parties listed in clause 11, the CEO or the Chairman will investigate the allegations.

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26. The CEO or the Chairman will make an assessment as to whether the allegations of the matter raised is a disclosable matter (as per clause 7) under this policy. The outcome of this assessment will be shared with the individual making the allegation, if possible.
27. Any investigation conducted by APESB will follow a fair process, be conducted in a timely manner and will be performed independently from the person about whom an allegation is made.
28. Provided there are no restrictions for doing so, people against whom an allegation has been made will be informed of the allegation and will be given the opportunity to respond to the allegation.
29. The outcome of the investigation will be reported to the Board and subject to privacy considerations may be reported to the whistleblower and any other affected persons, if applicable.

Availability of policy

30. The CEO will make the whistleblower policy available on the APESB website.

Document History

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Appendix 1 – Contact details for matters reported to APESB’s CEO or Chairman of the Board

Any matters can be reported to APESB using the contact details set out below:

Accounting Professional & Ethical Standards Board Limited
Level 11, 99 William Street
Melbourne, Victoria 3000
Australia

E-mail: enquiries@apesb.org.au
Phone: (03) 9670 8911
Fax: (03) 9670 5611

Chairman: Ms Nancy Milne OAM

Chief Executive Officer: Mr Channa Wijesinghe